

# SAMPLE FORMS GUIDE

[www.edd.ca.gov](http://www.edd.ca.gov)



Dear California Employer:

To help you meet your reporting obligations, we have updated and renamed this *Completed Forms Samples* Guide to *Sample Forms Guide* for 2003. This guide is designed to assist you in filling out the most frequently used EDD forms.

There are several pages devoted to each sample form. For each form, we explain the purpose of the form, how to obtain it, and when it is due.

For most forms, we have also included "Tips for Preparing Forms," "Common Errors to Avoid," "Frequently Asked Questions," as needed, and a filled-in form sample so you can see what the form looks like when completed correctly.

If you have questions on the information in this guide, visit our Web site at **[www.edd.ca.gov](http://www.edd.ca.gov)** or call us toll-free at (888) 745-3886. You may use our Fax-on-Demand and E-Z Access Information Topics system to obtain additional information at (877) 547-4503.

I hope this guide is helpful to you and invite any suggestions you have for making it easier to meet your payroll reporting obligations.

Sincerely,

MICHAEL S. BERNICK  
Director  
Employment Development Department

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# **TAX FORMS**

## ANNUAL PAYROLL TAX RETURN FOR EMPLOYER OF HOUSEHOLD WORKERS (DE 3HW)

**Purpose:** Used by household employers who pay household wages of \$20,000 or less annually and who have elected to pay taxes once a year instead of each quarter to:

1. Send Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI) withholding, and California Personal Income Tax (PIT) (if withheld) to EDD.
2. Reconcile the total subject wages reported during the year.

**When mailed:** The DE 3HW is mailed to household employers in December each year.

**When due:** The DE 3HW is due on January 1 and delinquent if not postmarked by January 31. This form **must** be filed even if no wages were paid during the calendar year.

**Refer to:** *Household Employer's Guide* (DE 8829).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form   | Common Errors to Avoid  |
|---|---|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Use EDD-supplied preprinted DE 3HW to ensure the accuracy of your tax rates and employer account number.</li><li>• Use the correct employer account number and year on the form when not using the EDD-supplied preprinted form.</li><li>• Amount of check should match the balance of total taxes due (Line H).</li><li>• Write your employer account number, period the payment is for, and form number on the check (e.g., 123-1234-1, 2003, DE 3HW).</li><li>• Use a separate DE 3HW for each year.</li><li>• Include your telephone number and area code so we can call you if we have questions.</li><li>• If total wages exceed \$20,000 during the year, you must notify EDD immediately.</li><li>• The form must be filed even if no wages were paid during the calendar year.</li></ul> | <ul style="list-style-type: none"><li>• Failing to file a DE 3HW when there were no wages paid during the year.</li><li>• Using the wrong employer account number.</li><li>• Reporting information in an incorrect field.</li><li>• Using monthly or quarterly wages instead of annual wages on Line A.</li><li>• Leaving Lines A, B1, C1, D1, E, G, or H blank, or entering an inaccurate subtotal in Line F.</li><li>• Line E does not match the sum of Line J on DE 3BHWs for all quarters having personal income tax withholdings during calendar year.</li><li>• Omitting your signature, phone number, and date signed from the form.</li></ul> |

**ANNUAL PAYROLL TAX RETURN FOR EMPLOYER OF HOUSEHOLD WORKERS (DE 3HW)**  
(Continued)



**ANNUAL PAYROLL TAX RETURN FOR  
EMPLOYER OF HOUSEHOLD WORKERS**

APPROVED EXTENSION TO: \_\_\_\_\_

PLEASE TYPE ALL INFORMATION

YEAR ENDED 12/31/03 DUE 01/01/04

DELINQUENT IF  
NOT POSTMARKED  
OR RECEIVED BY

02/02/04

YEAR

2003

John and Jane Smith  
123 Maple Street  
Anytown, CA 12345

123-4567-8

EMPLOYER ACCOUNT NO.

**DO NOT ALTER THIS AREA**

|                |                |    |   |     |     |     |   |   |
|----------------|----------------|----|---|-----|-----|-----|---|---|
| DEPT. USE ONLY | P1             | P2 | C | P   | U   | S   | T | A |
|                |                |    |   |     |     |     |   |   |
|                | EFFECTIVE DATE |    |   | Mo. | Day | Yr. |   |   |
|                |                |    |   | =   | =   | =   |   |   |

**DETAILED INSTRUCTIONS ARE  
LOCATED ON THE BACK**

CHECK BOX  
IF:

- ☐ No Wages Paid this Year  
☐ No Longer have Household Employees (Date) \_\_\_\_\_  
☐ Revert to Quarterly Reporting (Date) \_\_\_\_\_

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR -----> 3,600.00

B. EMPLOYER'S UNEMPLOYMENT INSURANCE (UI) TAXES  
(Total Employee Wages up to \$7000 per employee per calendar year)

|                      |                   |                      |
|----------------------|-------------------|----------------------|
| WAGES                | UI %              |                      |
| (B1) <u>3,600.00</u> | X (B2) <u>3.4</u> | = (B3) <u>122.40</u> |
| (multiplied by)      |                   |                      |

C. EMPLOYMENT TRAINING TAX (ETT)  
(Total Employee Wages up to \$7000 per employee per calendar year)

|                      |                   |                    |
|----------------------|-------------------|--------------------|
| WAGES                | ETT %             |                    |
| (C1) <u>3,600.00</u> | X (C2) <u>0.1</u> | = (C3) <u>3.60</u> |
| (multiplied by)      |                   |                    |

D. EMPLOYEE STATE DISABILITY INSURANCE (SDI) TAXES  
(Total Employee Wages up to a maximum limit of \$56,916 per employee per calendar year)

|                      |                   |                     |
|----------------------|-------------------|---------------------|
| WAGES                | SDI %             |                     |
| (D1) <u>3,600.00</u> | X (D2) <u>0.9</u> | = (D3) <u>32.40</u> |
| (multiplied by)      |                   |                     |

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD  
(Total PIT withheld per Forms W-2) -----> 0.00

F. TOTAL TAXES DUE (Add Items B3, C3, D3, and E) -----> 158.40

G. LESS VOLUNTARY PREPAYMENT OF TAXES MADE DURING THE YEAR -----> 0.00

H. BALANCE OF TOTAL TAXES DUE -----> 158.40

INCLUDE EMPLOYER ACCOUNT NUMBER ON YOUR CHECK. Do not staple check to return.  
Make check payable to EMPLOYMENT DEVELOPMENT DEPARTMENT

I. Be sure to sign this declaration: *I declare that the information herein is true and correct to the best of my knowledge and belief.*

Signature John Smith Title Employer Phone (123) 456-7890 Date 1/20/04  
(Owner, Accountant, Preparer, etc.)

## ANNUAL RECONCILIATION STATEMENT (DE 7)

**Purpose:** To reconcile deposits submitted during the year for Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI), and California Personal Income Tax (PIT) withheld and to reconcile employees' total subject wages reported during the year.

**When mailed:** The DE 7 is mailed to employers in December each year.

**When due:** The DE 7 is due on January 1 and delinquent if not postmarked by January 31. This form **must** be filed even if no subject wages were paid during the calendar year.

**Refer to:** *California Employer's Guide* (DE 44) or *Household Employer's Guide* (DE 8829).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form  | Common Errors to Avoid  |
|--|---|
| <ul style="list-style-type: none"><li>• This form must be filed even if no subject wages were paid during the calendar year.</li><li>• Type or print clearly in black ink.</li><li>• Use EDD-supplied preprinted DE 7 to ensure the accuracy of your tax rates and employer account number.</li><li>• Use the correct employer account number and year on the form when not using the EDD-supplied preprinted form.</li><li>• Enter your Federal Employer Identification Number (FEIN) on the form.</li><li>• If additional taxes are due, prepare a DE 88 for the amount due on Line J and mail payment to the DE 88 address as you normally do.</li><li>• If you had a UI rate change within the same year, you need to file a separate DE 7 for each period of time covered by each rate.</li><li>• Confirm your employer account number is the same as printed on the <i>Payroll Tax Deposit</i> (DE 88) coupon.</li></ul> | <ul style="list-style-type: none"><li>• Using red ink.</li><li>• Using the wrong employer account number.</li><li>• Using a form that EDD has not approved.</li><li>• Reporting information in an incorrect field.</li><li>• Reporting PIT only wages on Line C.</li><li>• Leaving Lines C, D2, F2, G, I, or J blank, or entering an inaccurate subtotal in Line H.</li><li>• Line C does not match the sum of Line M on DE 6s for all quarters having subject wages during that year.</li><li>• Line G does not match the sum of Line O on DE 6s for all quarters having PIT withholdings during the calendar year.</li><li>• Omitting your signature, title, phone number, and date signed from the form.</li><li>• Omitting your FEIN.</li></ul> |



# ANNUAL RECONCILIATION STATEMENT (DE 7) (Continued)



## ANNUAL RECONCILIATION STATEMENT



PLEASE TYPE THIS FORM - DO NOT ALTER PREPRINTED INFORMATION

00070103

YEAR ENDED 12/31/2003 DUE 01/01/2004 DELINQUENT IF NOT POSTMARKED OR RECEIVED BY 02/02/2004 YEAR 2003

EMPLOYER ACCOUNT NO.

123-4567-8

California Business  
123 Main Street  
Anytown, CA 12345-0001

DEPT. USE ONLY

### DO NOT ALTER THIS AREA

|                |    |   |     |     |     |   |
|----------------|----|---|-----|-----|-----|---|
| P1             | P2 | C | P   | U   | S   | A |
| T              |    |   |     |     |     |   |
| EFFECTIVE DATE |    |   | Mo. | Day | Yr. |   |

FEIN 12-3456789

ADDITIONAL FEINS

CHECK BOX IF:

A. NO WAGES PAID THIS YEAR ☐

B. OUT OF BUSINESS ☐

Date

C. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR 25,371.24

D. UNEMPLOYMENT INSURANCE (UI) (Total Employee Wages up to \$7000 per employee per calendar year)

(D1) UI %

3.4

TIMES

(D2) UI TAXABLE WAGES

25,371.24

(D3) UI CONTRIBUTIONS

862.62

E. EMPLOYMENT TRAINING TAX (ETT)

(E1) ETT %

0.1

TIMES

UI Taxable Wages (D2)

(E2) ETT CONTRIBUTIONS

25.37

F. STATE DISABILITY INSURANCE (SDI) (Total Employee Wages up to \$56,916 per employee per calendar year)

(F1) SDI %

0.9

TIMES

(F2) SDI TAXABLE WAGES

25,371.24

(F3) SDI EMPLOYEE CONTRIBUTIONS WITHHELD

228.34

G. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD 3,876.99

PIT WITHHELD PER FORMS W-2 AND/OR 1099R

H. SUBTOTAL (Add Items D3, E2, F3, and G) 4,993.32

I. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE YEAR (DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS) 4,993.32

J. TOTAL TAXES DUE OR OVERPAID (Item H minus Item I) 0.00

If amount due, prepare a Payroll Tax Deposit, DE 88, and mail to P.O. Box 826276, Sacramento, CA 94230-6276. Mailing payments with DE 7 delays payment processing and may result in an erroneous penalty and interest charges. **Mandatory EFT filers must remit all SDI/PIT deposits by EFT to avoid Non-Compliance Penalty.**

K. Be sure to sign this declaration: *I declare that the information herein is true and correct to the best of my knowledge and belief.*

Signature Jane Brown Title Owner Phone (123) 456-7890 Date 01/20/2004  
(Owner, Accountant, Preparer, etc.)

SIGN AND MAIL TO: State of California / Employment Development Department / P.O. Box 826286 / Sacramento CA 94230-6286



DE 7 Rev. 3 (1-03)

CU

## APPLICATION FOR TRANSFER OF RESERVE ACCOUNT (DE 4453)

**Purpose:** To request transfer of an Unemployment Insurance (UI) reserve account when an employer acquires all or part of another employer's business. The employer who acquired the business has the option to apply for transfer of all or part of the former owner's UI reserve account. This may result in an immediate reduction or increase in the UI rate of the employer who acquired the business.

**When due:** The DE 4453 is due within 90 days of acquiring the business. Any application for transfer filed later than 90 days after acquiring the business may be subject to some restrictions. Partial transfers must be postmarked within 90 days of acquisition.

**Refer to:** *California Employer's Guide* (DE 44).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- Contribution Rate Group at (916) 653-7795

| Tips for Preparing Form  | Common Errors to Avoid  |
|--|---|
| <ul style="list-style-type: none"><li>• File this application within 90 days of the acquisition of the other business.</li><li>• Print contact person's name and telephone number and sign and date the application on Page 2.</li><li>• If you have not been notified of your new EDD employer account number, enter "applied for" in Number 1, Page 1.</li><li>• Complete all lines that are applicable.</li></ul> | <ul style="list-style-type: none"><li>• Incomplete application.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. What is a UI reserve account?

A. A UI reserve account is established when an employer first registers with EDD and is assigned an account number. It is a cumulative record of UI credits and charges and is used to determine the employer's annual UI tax rate.

Q. Can I benefit from a UI reserve account transfer?

A. A new employer's UI tax rate is 3.4 percent for up to the first three years. If you buy all or part of an established business, you have the option of acquiring the previous owner's UI tax rate, which may be lower or higher than the 3.4 percent. If the transfer results in a rate increase, you will be notified **prior** to the transfer of reserve account.

# APPLICATION FOR TRANSFER OF RESERVE ACCOUNT (DE 4453) (Continued)



EMPLOYMENT DEVELOPMENT DEPARTMENT, MIC 4  
P.O. BOX 826880, SACRAMENTO, CA 94280-0001

## APPLICATION FOR TRANSFER OF RESERVE ACCOUNT

**INSTRUCTIONS** - Please read and complete this form carefully. If you acquired a business from an employer who was registered with the Employment Development Department, you may apply for a transfer of all or a part of the reserve account. (A reserve account is used to determine the unemployment insurance [UI] tax rate.) Not all reserve account balances are desirable. If the transfer of your predecessor's reserve account is approved, you will be subject to all or a percentage of the predecessor's benefit charges, which could increase your rate in future years. If you need additional information, please call (916) 653-7795, Contribution Rate Group. Failure to completely answer all questions may result in a delay or denial of approval of this application. If more space is needed for explanation, attach separate sheets.

ANY APPLICATION FOR  
TRANSFER FILED LATER THAN  
90 DAYS AFTER ACQUIRING  
THE BUSINESS MAY BE  
**RESTRICTED.**

### I. Complete the following:

1. Your employer account number 123-4567-8 2. Your name John Doe  
Your federal employer identification number (FEIN) 12-3456789
3. Your business name ABC Company
4. Your business address 1000 Main Street, Sacramento, CA ZIP 12345
5. Name of business acquired XYZ Company
6. Former owner's name Joe Smith
7. Former owner's account number 234-5678-9
8. Former owner's business location 1000 Main Street, Sacramento, CA ZIP 12345
9. Date of acquisition 01/01/2003
10. Was the acquisition by (Check one)  
☒ purchase \$ 7,000  
☐ merger or consolidation  
☐ stock exchange  
☐ other (explain below)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 11. Please check major assets acquired

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Place of business   | <input checked="" type="checkbox"/> Staff of employees |
| <input checked="" type="checkbox"/> Customers           | <input checked="" type="checkbox"/> Goodwill           |
| <input type="checkbox"/> Trade name                     | <input type="checkbox"/> Stock in trade                |
| <input checked="" type="checkbox"/> Accounts receivable | <input type="checkbox"/> Tools and fixtures            |

12. Did you continue the operation of business you acquired? ☒ Yes ☐ No

If no, please explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(See reverse)

DE 4453 Rev. 59 (2-03)



## APPLICATION FOR TRANSFER OF RESERVE ACCOUNT (DE 4453) (Continued)

13. Number of workers employed by seller just before sale 9

14. Number of workers employed by you 11

15. Are you a labor contractor, employment agency or other provider of employment services? ☐ Yes ☒ No

If yes, explain operation \_\_\_\_\_

16. You took over from the former owner:

(a) **ALL** the business: ☒ (If you checked this box, go directly to Section III)

(b) **PART** of the business: ☐ (If you checked this box, complete Sections II and III)

II. 1. That portion of the business which you acquired was started by its original owner on (date) \_\_\_\_\_

2. The taxable wages, for the portion of the former owner's business which you acquired, were as follows:

(USE ONLY WAGES UP TO THE \$7,000 ANNUAL LIMIT FOR EACH EMPLOYEE FOR CALENDAR YEARS LISTED BELOW)

For entire calendar years of: 1999 \$ \_\_\_\_\_ 2000 \$ \_\_\_\_\_ 2001 \$ \_\_\_\_\_

### - BY QUARTERS -

| JAN. 1 TO MARCH 31 | APRIL 1 TO JUNE 30 | JULY 1 TO SEPT. 30 | OCT. 1 TO DEC. 31 |
|--------------------|--------------------|--------------------|-------------------|
| 2002 \$ _____      | \$ _____           | \$ _____           | \$ _____          |
| 2003 \$ _____      | \$ _____           | \$ _____           | \$ _____          |

If you cannot get exact figures, you may give us your estimate. We will then send your figures to the former owner to approve or correct.

Did you estimate these figures? ☐ Yes ☐ No Did the former owner approve these figures? ☐ Yes ☐ No

III. Please list the name and phone number of the person we can contact for further information, if needed.

Print Name: Sally Smith (Bookkeeper) Phone: (916) 555-6666

SIGN AND DATE: I/we hereby make application for transfer of reserve account and declare that the above information is correct to the best of our knowledge and belief.

Signature: John Doe Phone: (916) 444-5555

Title: Owner Date: 02/20/2003

## ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26)

**Purpose:** To register for EDD's Electronic Funds Transfer (EFT) Program by providing the necessary bank information to process an electronic payment. This form may also be used to change bank information, payment method, and contact name. When the DE 26 is processed, the employer receives an EFT confirmation letter and information pertinent to the employer's selected Automated Clearing House (ACH) payment method.

**When due:** Must be submitted before remitting EFT payments.

**Refer to:** *California Employer's Guide* (DE 44) and *Electronic Funds Transfer Program Information Guide* (DE 27).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- EFT Unit at (916) 654-9130

| Tips for Preparing Form  | Common Errors to Avoid  |
|--|---|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• The bank account information on the DE 26 must match the voided check submitted.</li><li>• Fill out the DE 26 completely and accurately for payment method selected.</li><li>• Include your EDD employer account number.</li></ul> | <ul style="list-style-type: none"><li>• Using the wrong EDD employer account number.</li><li>• Not providing a contact name and telephone number.</li><li>• Not sending a voided check or verification of your bank account information from your bank.</li><li>• Omitting an authorized signature.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. I don't have an employer account number. How can I participate in the EFT program?

A. To obtain an EDD employer account number, you may:

- Call EDD's Tele-Reg at (916) 654-8706.
- Complete a DE 1 Registration Form and mail/fax it to EDD.
- Call the EFT Unit at (916) 654-9130.

Q. I don't have checks for my bank account. What else may I submit?

A. You may submit a letter from your bank verifying your account information on the DE 26 or a Magnetic Ink Character Recognition (MICR) Specifications Sheet that was prepared by a bank representative.

Q. Where is the bank routing number?

A. Your bank routing number appears at the bottom of your check along with your bank account number and the check number. The order in which it appears varies from bank to bank. It is the nine-digit number that is **not** your bank account number or check number.

Q. Who should sign the DE 26?

A. The taxpayer or authorized company representative must sign to participate in the EFT Program.

Q. Who should be listed as the EFT contact person?

A. An authorized company representative who can answer questions regarding EFT payment transactions received by EDD.

Q. What is the difference between ACH debit and ACH credit payment methods?

A. The ACH debit method authorizes EDD to debit your bank account. The ACH credit method authorizes your financial institution to debit your bank account and transfer those funds to the State's bank account.

## ***ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26) (Continued)***

Q. If I change banks, how do I change my account information for EFT?

A. Complete Sections I and II of the DE 26 with a copy of a voided check or MICR Specifications Sheet for the new account to be debited.

Q. How long does it take to change my bank account information?

A. It takes five days from the time the new information is entered into the EFT database. If there are any warehoused payments or payments that have not yet settled when the bank information is updated, those payments will be deleted so you would need to call in the payment again.

Q. I have multiple locations for my business, and each location has its own bank account. How do I register multiple bank accounts?

A. We are unable to register multiple bank accounts using the ACH debit method. To register using an additional bank account, you may use the ACH credit method if your bank has that service available.

# ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26) (Continued)

To register for ACH debit payments



## ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT

See reverse for instruction

|   |
|---|
| Department Use Only                       |
| Location<br><input type="text"/>          |
| Registration Date<br><input type="text"/> |

### SECTION I

|  |   |
|--|---|
| <b>A. Business Name</b><br>Superior Business   | <b>B. Employer Account Number</b><br>123-4567-8 |
| <b>C. Business address (Number, Street, Box Number, City, State, Zip code)</b><br>1234 Oak Street, Anytown, CA 95800 | <b>D. Business Phone</b><br>(916) 123-4567      |
| <b>E. EFT Contact Person</b><br>Joan Doe   | <b>Title</b><br>Bookkeeper                      |
| <b>E-Mail Address</b><br>supbusiness@aol.com   | <b>Phone Number</b><br>(916) 123-8910           |
|  | <b>Fax Number</b><br>(916) 123-1112             |

### SECTION II

☒ **ACH Debit**

**IMPORTANT: Attach a voided check or bank specification sheet**

|  |   |
|--|---|
| <b>A. Bank Name</b><br>Great Bank  |   |
| <b>B. Bank Account Number</b><br>1212343456  | <b>C. Routing Transit Number</b><br>234567890 |
| <b>D.</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings  |   |
| <b>E. For bank account changes only, complete the following and Fax to (916) 654-7441:</b><br><input type="checkbox"/> Settlement date of your last payment _____<br><input type="checkbox"/> Due Date of your next Payment _____<br><input type="checkbox"/> Will your old and new bank accounts be open with funds until completion of this bank change?<br>Yes _____ No _____ |   |

### SECTION III

☐ **ACH Credit**

**You are authorizing your financial institution to transfer funds from your bank account to the Employment Development Department's bank account.**

### SECTION IV Authorization

|   |                               |                            |
|---|-------------------------------|----------------------------|
| Please read the following Authorization Agreement:  |                               |                            |
| <b>ACH Debit</b> — I hereby authorize designated Financial Agents of the EDD to initiate debit entries to the financial institution account indicated above, for payments owed to the EDD upon request by taxpayer or his/her representative, using the ACH debit method.                                 |                               |                            |
| <b>ACH Credit</b> — I hereby authorize the EFT contact person and the financial institutions involved in the processing of my Electronic Funds Transfer payments to receive confidential information necessary to effect my enrollment in the EFT program and to answer inquiries related to my payments. |                               |                            |
| <b>A. Taxpayer Signature</b><br><i>Joan Doe</i>   | <b>B. Title</b><br>Bookkeeper | <b>C. Date</b><br>1/1/2003 |

Return to Attention: EFT Unit, MIC 15 / Employment Development Department / P.O. Box 826880 / Sacramento CA 94280-0001  
Phone: (916) 654-9130 / Fax: (916) 654-7441

# ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26) (Continued)

To register for ACH credit payments



## ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT

See reverse for instruction

|   |
|---|
| Department Use Only                       |
| Location<br><input type="text"/>          |
| Registration Date<br><input type="text"/> |

### SECTION I

|  |   |
|--|---|
| <b>A. Business Name</b><br>Superior Business   | <b>B. Employer Account Number</b><br>123-4567-8 |
| <b>C. Business address (Number, Street, Box Number, City, State, Zip code)</b><br>1234 Oak Street, Anytown, CA 95800 | <b>D. Business Phone</b><br>(916) 123-4567      |
| <b>E. EFT Contact Person</b><br>Joan Doe   | <b>Title</b><br>Bookkeeper                      |
| <b>E-Mail Address</b><br>supbusiness@aol.com   | <b>Phone Number</b><br>(916) 123-8910           |
|  | <b>Fax Number</b><br>(916) 123-1112             |

### SECTION II

☐ ACH Debit

**IMPORTANT: Attach a voided check or bank specification sheet**

|  |                                  |
|--|----------------------------------|
| <b>A. Bank Name</b>  |                                  |
| <b>B. Bank Account Number</b>  | <b>C. Routing Transit Number</b> |
| <b>D.</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings   |                                  |
| <b>E. For bank account changes only, complete the following and Fax to (916) 654-7441:</b><br><input type="checkbox"/> Settlement date of your last payment _____<br><input type="checkbox"/> Due Date of your next Payment _____<br><input type="checkbox"/> Will your old and new bank accounts be open with funds until completion of this bank change?<br>Yes _____ No _____ |                                  |

### SECTION III

☒ ACH Credit

**You are authorizing your financial institution to transfer funds from your bank account to the Employment Development Department's bank account.**

### SECTION IV Authorization

|   |                               |                            |
|---|-------------------------------|----------------------------|
| Please read the following Authorization Agreement:  |                               |                            |
| <b>ACH Debit</b> — I hereby authorize designated Financial Agents of the EDD to initiate debit entries to the financial institution account indicated above, for payments owed to the EDD upon request by taxpayer or his/her representative, using the ACH debit method.                                 |                               |                            |
| <b>ACH Credit</b> — I hereby authorize the EFT contact person and the financial institutions involved in the processing of my Electronic Funds Transfer payments to receive confidential information necessary to effect my enrollment in the EFT program and to answer inquiries related to my payments. |                               |                            |
| <b>A. Taxpayer Signature</b><br><i>Joan Doe</i>   | <b>B. Title</b><br>Bookkeeper | <b>C. Date</b><br>1/1/2003 |

Return to Attention: EFT Unit, MIC 15 / Employment Development Department / P.O. Box 826880 / Sacramento CA 94280-0001  
Phone: (916) 654-9130 / Fax: (916) 654-7441



# ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26) (Continued)

To change bank accounts for ACH debit payments



## ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT

See reverse for instruction

|   |
|---|
| Department Use Only                       |
| Location<br><input type="text"/>          |
| Registration Date<br><input type="text"/> |

### SECTION I

|  |   |
|--|---|
| <b>A. Business Name</b><br>Superior Business   | <b>B. Employer Account Number</b><br>123-4567-8 |
| <b>C. Business address (Number, Street, Box Number, City, State, Zip code)</b><br>1234 Oak Street, Anytown, CA 95800 | <b>D. Business Phone</b><br>(916) 123-4567      |
| <b>E. EFT Contact Person</b><br>Joan Doe   | <b>Title</b><br>Bookkeeper                      |
| <b>E-Mail Address</b><br>supbusiness@aol.com   | <b>Phone Number</b><br>(916) 123-8910           |
|  | <b>Fax Number</b><br>(916) 123-1112             |

### SECTION II

#### ☒ ACH Debit

**IMPORTANT: Attach a voided check or bank specification sheet**

|   |   |
|---|---|
| <b>A. Bank Name</b><br>Grand Old Bank   |   |
| <b>B. Bank Account Number</b><br>6789-1011121   | <b>C. Routing Transit Number</b><br>123456789 |
| <b>D.</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings   |   |
| <b>E. For bank account changes only, complete the following and Fax to (916) 654-7441:</b><br><input checked="" type="checkbox"/> Settlement date of your last payment <u>11/6/03</u><br><input checked="" type="checkbox"/> Due Date of your next Payment <u>11/20/03</u><br><input checked="" type="checkbox"/> Will your old and new bank accounts be open with funds until completion of this bank change?<br>Yes <u>X</u> No _____ |   |

### SECTION III

#### ☐ ACH Credit

**You are authorizing your financial institution to transfer funds from your bank account to the Employment Development Department's bank account.**

### SECTION IV Authorization

|   |                               |                              |
|---|-------------------------------|------------------------------|
| Please read the following Authorization Agreement:  |                               |                              |
| <b>ACH Debit</b> – I hereby authorize designated Financial Agents of the EDD to initiate debit entries to the financial institution account indicated above, for payments owed to the EDD upon request by taxpayer or his/her representative, using the ACH debit method.                                 |                               |                              |
| <b>ACH Credit</b> – I hereby authorize the EFT contact person and the financial institutions involved in the processing of my Electronic Funds Transfer payments to receive confidential information necessary to effect my enrollment in the EFT program and to answer inquiries related to my payments. |                               |                              |
| <b>A. Taxpayer Signature</b><br><i>Joan Doe</i>   | <b>B. Title</b><br>Bookkeeper | <b>C. Date</b><br>11/13/2003 |

Return to Attention: EFT Unit, MIC 15 / Employment Development Department / P.O. Box 826880 / Sacramento CA 94280-0001  
Phone: (916) 654-9130 / Fax: (916) 654-7441

## EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE (DE 4)

**Purpose:** Used by an employee to advise the employer that he or she wants to claim a different marital status and/or a different number of withholding allowances for California Personal Income Tax (PIT) withholding purposes than for federal withholding purposes.

Used by the employer to compute California PIT withholding on the wages paid to the employee.

The DE 4 is optional since employees are required to complete an *Employee's Withholding Allowance Certificate* (federal Form W-4). However, if a DE 4 is filed, it must be used to determine California PIT.

**When due:** The DE 4 is generally completed by an employee prior to or on the first day of work or when the employee wants to amend his or her California PIT withholding amounts.

**Refer to:** *California Employer's Guide* (DE 44).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form   | Common Errors to Avoid  |
|---|---|
| <ul style="list-style-type: none"><li>• Provide the correct social security number.</li><li>• The form must be signed and dated by the employee in order to be valid.</li></ul> | <ul style="list-style-type: none"><li>• Missing social security number or signature.</li><li>• Illegible information.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. Is it mandatory for my employees to complete the DE 4?

A. No. The DE 4 is optional since employees are required to complete a federal Form W-4. If a DE 4 is not completed, the federal Form W-4 is used for California PIT withholding purposes.

Q. When is the DE 4 completed?

A. The form is generally completed prior to or on the first day of work or when the employee wants to change his or her marital status and/or withholding allowances for California PIT only.

Q. Are there any time limits that must be met for the DE 4?

A. Normally, an employee may submit a DE 4 at any time during the year. However, a continuing employee that wishes to claim exemption from California PIT withholding must submit a new DE 4 to the employer no later than February 15 of the calendar year.

Q. Am I required to send a DE 4 completed by my employee to EDD?

A. Normally a completed DE 4 is retained by the employer. Only send the DE 4 to EDD if you did **not** send the same information on Form W-4 to IRS and when:

- The employee claims more than 10 withholding allowances.
- The employee's Form W-4 does not meet the federal criteria to be sent to the Internal Revenue Service (IRS).

Q. Do my employees have to send this form to EDD when completed?

A. The DE 4 should be provided to the employer on or before commencement of employment or when the employee wishes to change his or her marital status and/or number of withholding allowances for California PIT withholding purposes only.

***EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE (DE 4) (Continued)***

Q. How does an employee claim "Head of Household" status?

A. The IRS does not recognize "Head of Household" status. However, California does, and an employee would need to file a DE 4 to claim that status.

Q. Does the employee complete a new DE 4 each year?

A. No. The DE 4 remains in effect until revoked or changed by the employee by filing a new form.

# EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE (DE 4) (Continued)



## EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

|   |   |
|---|---|
| Type or Print Your Full Name<br><b>John Hancock</b>                       | Your Social Security Number<br><b>987-65-4321</b>   |
| Home Address (Number and Street or Rural Route)<br><b>321 Main Street</b> | Filing Status Withholding Allowances<br><input checked="" type="checkbox"/> SINGLE or MARRIED (with two or more incomes)<br><input type="checkbox"/> MARRIED (one income)<br><input type="checkbox"/> HEAD OF HOUSEHOLD |
| City, State and ZIP Code<br><b>Our Town, CA 12345</b>                     |   |

1. Number of allowances for Regular Withholding Allowances, Worksheet A 1  
Number of allowances from the Estimated Deductions, Worksheet B 1  
Total Number of Allowances (A + B) 2
- OR
2. Additional amount of state income to be withheld each pay period (if employer agrees), Worksheet C 0

*Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.*

Signature John Hancock Date 01/01/03

|   |   |
|---|---|
| Employer's Name and Address<br><b>Robert Smith<br/>111 Broadway<br/>Anytown, CA 12345</b> | California Employer Account Number<br><b>123-4567-8</b> |
|---|---|

----- cut here -----

Give the top portion of this page to your employer and keep the remainder for your records.

### YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM

**IF YOU RELY ON THE FEDERAL W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.**

**PURPOSE:** This certificate, DE 4, is for **California personal income tax withholding** purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax-withholding obligation.

You should complete this form if either:

- (1) You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California personal income tax withholding than you claim for federal income tax withholding or,
- (2) You claim additional allowances for estimated deductions.

**THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.**

The Federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state personal income tax withholding tables.

**If you rely on the number of withholding allowances you claim on your Federal W-4 withholding allowance certificate for your state income tax withholding, you may be significantly underwithheld.** This is particularly true if your household income is derived from more than one source.

**CHECK YOUR WITHHOLDING:** After your W-4 and/or DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form and for federal withholding use the Internal Revenue Service (IRS) Publication 919 or federal withholding calculations.

**EXEMPTION FROM WITHHOLDING:** If you wish to claim exempt, complete the federal Form W-4. You may only claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption automatically expires on February 15 of the next year. If you continue to qualify for the exempt filing status, a new form W-4 designating EXEMPTION must be submitted before February 15th. If you are not having federal income tax withheld this year but expect to have a tax liability next year, the law requires you to give your employer a new Form W-4 by December 1.

## EMPLOYER OF HOUSEHOLD WORKER ELECTION (DE 89)

**Purpose:** Used by household employers who pay \$20,000 or less in wages in a calendar year to elect to make one yearly payment (instead of more frequent) for all California payroll taxes. Employers submitting this election form and meeting the eligibility requirements make an annual payment of their employment taxes but must still submit wage information to EDD on a quarterly basis.

To become an annual taxpayer, check the box in Item I on the *Registration Form for Employers of Household Workers* (DE 1HW) or complete the election form (DE 89) and return it to EDD. If you do not inform EDD of your choice, you will be considered a quarterly taxpayer even if you pay \$20,000 or less in wages.

**When mailed:** The DE 89 is mailed to household employers when they register with EDD.

**When due:** This election can be submitted anytime during the year.

**Refer to:** *Household Employer's Guide* (DE 8829).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- Account Services Group at (916) 654-7041

| Tips for Preparing Form   | Common Errors to Avoid  |
|---|---|
| <ul style="list-style-type: none"><li>• Estimate the sum of all wages (cash and noncash) you intend to pay to all household employees in current year.</li><li>• If yearly estimated household employee wages are \$20,000 or less, complete bottom portion of form to elect annual payment of taxes.</li><li>• You may select the “<b>yes</b>” box on the <i>Registration Form for Employers of Household Workers</i> (DE 1HW) when first registering with EDD. Thereafter, an <i>Employer of Household Worker Election</i> (DE 89) is needed.</li><li>• Pay the payroll taxes at the end of the year (with DE 3HW), but submit employee wage information reports (DE 3BHW) at the end of each quarter of the year.</li><li>• Provide your EDD employer account number.</li><li>• Sign and date DE 89, and mail or fax to EDD.</li></ul> | <ul style="list-style-type: none"><li>• Missing EDD employer account number.</li><li>• Missing signature and/or date.</li><li>• Transposing numbers or letters.</li><li>• Illegible information.</li><li>• Wage estimate does not include all wages (cash and noncash).</li></ul> |

# EMPLOYER OF HOUSEHOLD WORKER ELECTION NOTICE (DE 89) (Continued)



P.O. Box 826880 • Sacramento CA 94280-0001

John and Jane Smith  
123 Maple Street  
Anytown, CA 12345

Date: January 3, 2003

Account No. 123-4567-8

California law allows certain Employers of Household Workers the option to pay California employment taxes for their household employees annually instead of quarterly. Information on wages paid to employees must still be reported on a quarterly basis on a form provided for this purpose. To be eligible to elect this option, an employer must:

- Be registered with this department as an Employer of Household Workers.
- Have no delinquent taxes or returns due to the department.
- Intend to pay \$20,000 or less in wages in a year to your household employees. (The sum of all subject wages, cash or non-cash, paid to all employees must be no more than \$20,000 per year.)

To elect this option, complete the election form at the bottom of this document and return it to the address indicated. You will be notified in writing of your election approval. If approved, the election is effective the first day of the calendar year in which the election is filed. If you pay more than 20,000 in wages in a year, the election will be terminated and you will be required to file and pay all payroll taxes owed for the year at the end of the calendar quarter.

If you need assistance, contact the nearest Employment Tax Customer Service Office listed under the State Government Offices section of the telephone directory under Employment Development Department.

Please cut and return the bottom portion of this form to the address below.  
You may also fax your election form to (916) 654-9211.

## EMPLOYER OF HOUSEHOLD WORKER ELECTION

I am an employer of household workers and wish to elect to pay California employment taxes annually. I intend to pay no more than \$20,000 per year in wages to my workers. I understand that if I pay more than \$20,000 during the year, the election will be terminated and I will be required to file and pay all payroll taxes owed for the year at the end of that calendar quarter. I will also be required to file quarterly tax returns with payment for the remainder of the year. I will then need to file a new election to be eligible for this program in subsequent years in the future.

Jane Smith  
Signature

1/31/03  
Date

123-4567-8  
Account Number

Jane Smith  
Print Name

(123) 456-7890  
Telephone Number

123 Maple Street  
Address

STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT DEPARTMENT, MIC 28  
PO. BOX 826880  
SACRAMENTO CA 94280-0001

Anytown, CA 12345  
City State ZIP Code

## **MAGNETIC MEDIA-SUBMITTAL SHEET QUARTERLY WAGE AND WITHHOLDING INFORMATION (DE 166)**

**Purpose:** To provide EDD with the necessary information to process the quarterly wage and withholding information submitted on magnetic media.

**When due:** This form must be submitted with magnetic media within the normal DE 6 filing deadlines.

**Refer to:** *California Employer's Guide* (DE 44) and *Magnetic Media Reporting Requirements for Quarterly Wage and Withholding Reporting Program* (DE 8300).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- Magnetic Media Unit at (916) 654-6845

| <b>Tips for Preparing Form</b>  | <b>Common Errors to Avoid</b>   |
|---|---|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Fill out form completely and accurately.</li><li>• Provide the current name and phone number of the contact person who can answer technical questions regarding the media and wage/withholding report.</li><li>• Ensure that the wage, withholding, and employee totals that appear on the media file match the totals that are reported on the DE 166.</li></ul> | <ul style="list-style-type: none"><li>• Omitting the contact name and his or her phone number.</li><li>• Omitting the reporting period/quarter.</li><li>• Omitting the EDD employer account number.</li><li>• Omitting wage/withholding totals.</li></ul> |

### **FREQUENTLY ASKED QUESTION**

Q. Do I need to fill out a DE 166 and submit it with my media?

A. Yes. The DE 166 identifies important account information needed to process your magnetic media timely and accurately.

**MAGNETIC MEDIA - SUBMITTAL SHEET QUARTERLY WAGE AND WITHHOLDING INFORMATION (DE 166) (Continued)**



**MAGNETIC MEDIA - SUBMITTAL SHEET  
QUARTERLY WAGE AND WITHHOLDING INFORMATION**

Complete Parts I, II, III and IV of form. Do not complete a DE 6, Quarterly Wage and Withholding Report, unless additional quarterly wages are being reported. Questions regarding quarterly reporting may be directed to (916) 654-6845. Mail completed DE 166 and labeled media to:

Magnetic Media Production Unit, MIC 15  
Employment Development Department  
P.O. Box 826204  
Sacramento, CA 94230-6204

**Note:** If using land carrier, i.e., UPS or Federal Express, use:  
800 Capitol Mall, MIC 15A  
Sacramento, CA 95814

**PART I - SUBMITTER / CONTACT INFORMATION**

**DATE SENT:** June 30, 2003

|  |  |   |  |
|--|--|---|--|
| SUBMITTING FIRM NAME AND ADDRESS<br><br>Employer<br>P.O. Box 123<br>Anytown, CA 99999  |  | PLEASE ENTER REPORTING PERIOD.<br><br>DE 6 - QUARTER <u>2</u> YEAR <u>2003</u><br><br>NUMBER OF FIRMS REPORTED ON FILE: <u>2</u><br><input type="checkbox"/> CHECK, IF THIS IS A TEST FILE. |  |
| ENTER ADDRESS TO WHICH FILE SHOULD BE RETURNED*<br><br>Same as above<br><br><input type="checkbox"/> CHECK FOR CHANGE OF ADDRESS<br><small>*NOTE: Diskettes not returned unless requested.</small> |  | NAME, ADDRESS AND TELEPHONE NUMBER OF PERSON TO CONTACT FOR TECHNICAL INFORMATION REGARDING FILE.<br><br>Jane Doe<br>P.O. Box 123<br>Anytown, CA 99999<br><br>(123) 456-7890                |  |

**PART II - FIRM(S) BEING REPORTED**

(Attach additional sheets if needed. Computer printouts of the required data may also be attached.)

|   |        |                                 |   |        |                                  |
|---|--------|---------------------------------|---|--------|----------------------------------|
| EMPLOYER NAME (FIRM #1)<br>Employer A. Co.                    |        |                                 | EMPLOYER NAME (FIRM #2)<br>Employer B. Co.                  |        |                                  |
| STATE ID NUMBER<br>11111111                                   | BRANCH | FEDERAL ID NUMBER<br>94-5555555 | STATE ID NUMBER<br>22222222                                 | BRANCH | FEDERAL ID NUMBER<br>94-66666666 |
| TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE<br>\$ 1,227,572.46 |        |                                 | TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE<br>\$ 176,731.76 |        |                                  |
| TOTAL PIT WAGES REPORTED ON MEDIA FILE<br>\$ 1,200,168.28     |        |                                 | TOTAL PIT WAGES REPORTED ON MEDIA FILE<br>\$ 173,496.18     |        |                                  |
| TOTAL PIT WITHHELD ON MEDIA FILE<br>\$ 35,891.22              |        |                                 | TOTAL PIT WITHHELD ON MEDIA FILE<br>\$ 3,585.95             |        |                                  |
| TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE<br># 323     |        |                                 | TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE<br># 107   |        |                                  |
| TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY)<br>\$ 0.00     |        |                                 | TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY)<br>\$ 0.00   |        |                                  |

**PART III - MAGNETIC MEDIA FILE INFORMATION**

|  |  |   |
|--|--|---|
| <p align="center">TAPE</p> <p><input type="checkbox"/> 9 TRACK TAPES</p> <p><input type="checkbox"/> IBM 3480 TAPE CARTRIDGES</p> <p><input type="checkbox"/> IBM 3490 TAPE CARTRIDGES</p> | <p>LIST ANY EXTERNAL TAPE/CARTRIDGE FILE IDENTIFICATION NUMBERS</p> <p>_____</p> <p>_____</p> <p>_____</p> | <p><input checked="" type="checkbox"/> CD-R</p> <p><input type="checkbox"/> 3 1/2" DISKETTE</p> |
|--|--|---|

**PART IV - DECLARATION**

I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature Jane Doe Title Tax Manager Phone (123) 456-7890 Date 6/30/2003



## **NOTICE OF CONTRIBUTION RATES AND STATEMENT OF UI RESERVE ACCOUNT (DE 2088)**

**Purpose:** To notify employers of their Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI) withholding rates and taxable wage limits for the upcoming year. This statement also shows the factors used to determine their UI rate and the balance in their UI reserve account as of July 31.

**When mailed:** The DE 2088 is automatically mailed to all active employers each year by December 31.

**When due:** No response is necessary unless you disagree. Refer to the *Explanation of the Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088C) for instructions on the appeal process.

**Refer to:** *California Employer's Guide (DE 44) and Information Sheet: California System of Experience Rating (DE 231Z).*

How to obtain:

- Contribution Rate Group at (916) 653-7795

### **FREQUENTLY ASKED QUESTIONS**

Q. Is the *Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088) a bill?

A. The DE 2088 is not a bill. Employers do not pay any amounts shown on the form.

Q. Why did my UI rate increase?

A. The rate may increase for any one or all of the following reasons:

- A change in the UI rate schedule used for all UI tax-rated employers.
- A change in your taxable payroll.
- The total charges were more than the total credits.

Q. Why do I have a negative UI reserve account balance?

A. The charges to your reserve account were greater than the credits. See the breakdown in Lines 2 through 13 on the DE 2088.

Q. Is my reserve account balance refundable?

A. No. UI contributions are deposited in the UI Fund and used only to pay UI benefits. The reserve account is only a statistical record used to determine your rate.

Q. Can you explain the formula used to compute my UI rate?

A. Divide the new reserve balance shown on Line 15 of your DE 2088 by the average taxable payroll (one-third of the taxable payroll figure shown on Line 16 or one-half if only two calendar years of taxable payroll immediately preceding the computation date of June 30.) The result should equal the amount shown on Line 17. The UI rate is determined by finding the ratio on the "UI" rate schedule in effect for the year and comparing the ratio to the correct rate line on the schedule.

Q. How do I minimize my UI rate?

A. Suggestions for minimizing your UI rate:

- Work with your employees to avoid separations. Every discharge has the potential to increase your contribution rate.
- When a layoff is unavoidable, contact your local EDD office for assistance in finding work for your displaced workers.
- Respond in time to all claim notices. Failure to respond may cause you to lose future protest rights.
- If possible, offer former employees a job when you are notified they are drawing UI benefits.
- Submit your UI payments within the required time limits, along with an accurately completed DE 88 coupon. Also, submit your DE 6, DE 3BHW, or DE 3D at the close of each quarter.
- If you have no employees, you must still file your quarterly tax form noting "no employees for the quarter." If any tax payments are made for the year, a DE 7 or DE 3HW must be submitted. If you do not anticipate having employees in the future, you must notify EDD to inactivate your account.

**NOTICE OF CONTRIBUTION RATES AND STATEMENT OF UI RESERVE ACCOUNT (DE 2088)**  
**(Continued)**



**State of California**  
P.O. Box 826880 / MIC 4  
Sacramento CA 94280-0001 / (916) 653-7795

JOSEPHINE DOE  
1111 MAIN STREET  
ANYWHERE CA 12345

**Notice of Contribution Rates and  
Statement of UI Reserve Account  
for Calendar Year 2003**

Mail Date DECEMBER 31, 2002

Your Account Number 123-4567-8

> Your Unemployment Insurance (UI)  
Contribution rate is 4.3%

> UI Rate Schedule is D  
Your Employment Training Tax (ETT)  
rate is 0.1%

> Your State Disability Insurance (SDI)  
Contribution rate is

.9%

The Annual Taxable Wage Limit Per  
Employee for: UI and ETT is \$ 7,000  
SDI is \$ 56,916

**IMPORTANT NOTICE - This is not a bill, do not pay this amount.** This is to inform you of your **UI, ETT and SDI** contribution rates for the year shown above. The following is a breakdown of your UI reserve account balance and the factors used to calculate your UI contribution rate. **YOUR UI RESERVE BALANCE IS NON-REFUNDABLE.**

|  |        |          |
|--|--------|----------|
| 1. Previous reserve balance as of 7-31-01 .....  |        | 889.36   |
| 2. UI contributions paid from 8-1-01 to 7-31-02 .....  | 81.46  |          |
| 3. Interest earned by the UI Fund<br>(for positive reserve account employers only) .....           | 7.52   |          |
| 4. Negative balance reduction<br>(for negative reserve account employers only) .....               | 0.00   |          |
| 5. Benefit overpayments collected .....  | 0.84   |          |
| 6. Positive reserve balances cancelled .....   | 3.76   |          |
| 7. Other income to the UI Fund .....   | 0.64   |          |
| 8. TOTAL CREDITS .....   |        | + 94.22  |
| 9. Unemployment insurance benefits charged to your reserve<br>account from 7-1-01 to 6-30-02 ..... | 769.00 |          |
| 10. Increase in the total of all negative reserve account balances .....                           | 11.65  |          |
| 11. Benefit overpayments established .....   | 1.35   |          |
| 12. Unemployment insurance benefits not charged to reserve<br>accounts .....                       | 4.27   |          |
| 13. Other expenses of the UI Fund .....  | 0.64   |          |
| 14. TOTAL CHARGES .....  |        | - 786.91 |
| 15. New reserve account balance as of 7-31-02 .....  |        | 196.67   |

16. UI taxable payroll for calendar years 1999-2000-2001 32,451

17. Ratio (Line 15 divided by the average of Line 16) .018

**COMPUTATION OF SHARED CREDITS AND CHARGES**

Lines 5, 6, 7, 10, 11, 12 and 13 are credits and charges shared by **all** California employers.  
The shared amounts are computed using fiscal year UI taxable wages.

Your UI taxable wages from JULY 1, 2001 through JUNE 30, 2002 were 2,395.00

## PAYROLL TAX DEPOSIT (DE 88ALL)

**Purpose:** Used by employers to report and pay Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI), California Personal Income Tax (PIT) withheld, and any penalty and interest due for late payments.

**When mailed:** *Payroll Tax Deposit* (DE 88) coupon booklets are mailed to all tax-rated employers each year by March. Newly registered employers will be mailed a DE 88 coupon booklet containing preprinted forms.

**When due:** California PIT and SDI deposit due dates vary depending on an employer's federal deposit requirements. The UI and ETT are delinquent if they are not received by the last day of the month following the close of each calendar quarter (April 30, July 31, October 31, and January 31).

**Refer to:** *California Employer's Guide* (DE 44) or *Household Employer's Guide* (DE 8829).

How to obtain:

- Reorder DE 88 coupon booklets using the tear-out reorder postcard at the back of the booklet
- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm) (blank coupons)
- Taxpayer Assistance Center at (888) 745-3886
- Account Services Group at (916) 654-7041

| Tips for Preparing Form  | Common Errors to Avoid   |
|--|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Use 10 point font (10 characters per inch) when typing.</li><li>• Check to make sure the payment amounts are entered in the correct boxes.</li><li>• Enter positive amounts only.</li><li>• Do not include check vouchers.</li><li>• Do not use staples or paperclips.</li><li>• Stay within the boxes.</li><li>• Enter the correct account number on the blank coupons.</li><li>• Enter the correct payroll date, payment quarter and year (e.g., payroll date 06/15/03 and payment quarter 03/2 are for the same year).</li><li>• Amount of check should match the amount due for payroll taxes (Line G).</li><li>• Write your employer account number, the payment quarter, and the form number on the check (e.g., 123-1234-5, 03/2-DE 88).</li><li>• Use the correct tax rates as listed on the DE 2088.</li><li>• Make sure all items are completed: Payroll Date, Payment Type, Payment Quarter, and Payment Amounts.</li></ul> | <ul style="list-style-type: none"><li>• Using the wrong EDD employer account number.</li><li>• Using a form that EDD has not approved.</li><li>• Entering negative or credit amounts on the DE 88 coupon.</li><li>• Altering the preprinted information appearing on the DE 88 coupon.</li><li>• Using another employer's preprinted DE 88 coupon (even if you white-out the other employer's name and account number).</li><li>• Using red ink.</li><li>• Reporting payment amounts in an incorrect field.</li><li>• Omitting your signature and phone number.</li><li>• Using incorrect tax rates.</li><li>• Leaving Payroll Date, Payment Type, and Payment Quarter boxes blank.</li><li>• Checking incorrect Payment Type box.</li><li>• Providing inconsistent information in Payroll Date and Payment Quarter boxes.</li><li>• Submitting a new tax year deposit using the prior tax year abbreviation in either the Payroll Date or the Payment Quarter fields.</li></ul> |

## **PAYROLL TAX DEPOSIT (DE 88ALL) (Continued)**

### **FREQUENTLY ASKED QUESTIONS**

Q. How do I complete a DE 88?

A. Follow the *Instructions for Preparing the DE 88/DE 88ALL Payroll Tax Deposit Coupon* (DE 88ALL-I), which can be downloaded from EDD's Web site at **[www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)**, or call our Taxpayer Assistance Center at (888) 745-3886 for further assistance.

Q. How long does it take to receive the forms once ordered?

A. A supply of blank DE 88ALL forms is usually sent within 10 days. A DE 88 coupon booklet reorder takes about 4 to 6 weeks.



## **POWER OF ATTORNEY (POA) DECLARATION (DE 48)**

**Purpose:** Used by employers as written authorization for an individual to act on their behalf in tax and/or benefit reporting matters. This declaration remains in effect until it is rescinded. When a new *Power of Attorney (POA) Declaration* (DE 48) is filed with EDD, it automatically revokes any prior declaration(s) on file unless you attach a copy of each POA that you want to remain in effect.

**When due:** Must be submitted prior to an individual contacting EDD on behalf of the employer.

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Account Services Group at (916) 654-7263

| <b>Tips for Preparing Form</b>   | <b>Common Errors to Avoid</b>  |
|--|--|
| <ul style="list-style-type: none"><li>• Type or print in black ink.</li><li>• Provide the EDD employer account information.</li><li>• The POA must be signed and dated, or it will be returned as invalid.</li><li>• A responsible person (for example: business owner, partner, or corporate officer) must sign the POA.</li><li>• Check "General Authorization" under Section III if you want the individual to perform all acts on your behalf.</li><li>• Check "Specific Declaration" under Section III if you want the individual to have limited authority. Be sure to include "From" and "To" dates.</li><li>• Fax or mail the POA to the EDD representative.</li></ul> | <ul style="list-style-type: none"><li>• Missing EDD employer account information.</li><li>• Illegible information.</li><li>• Not completing all employer/taxpayer information in Section I.</li><li>• Not designating "General Authorization" or "Specific Declaration" in Section III.</li><li>• Omitting the "From" and "To" dates in Section III for limited authority under "Specific Declaration."</li><li>• Omitting authorized signature, title, social security number, and date under Section IV.</li></ul> |

### **FREQUENTLY ASKED QUESTIONS**

Q. Who should sign the POA form?

A. Whoever has the authority to execute this form: the employer/taxpayer, business owner, corporate officer (president, vice president, CEO, or CFO), receiver, administrator, trustee, etc.

Q. Where do I send the POA form when completed?

A. The DE 48 should be faxed or mailed directly to the EDD representative currently in contact with you or your authorized representative.

Q. What if I am not in contact with an EDD representative at this time?

A. Call our Account Services Group at (916) 654-7263.

# POWER OF ATTORNEY (POA) DECLARATION (DE 48) (Continued)



## POWER OF ATTORNEY DECLARATION

SEE INSTRUCTIONS ON THE BACK OF THIS FORM

### I. EMPLOYER/TAXPAYER INFORMATION (please type or print)

|   |   |
|---|---|
| California Employer Account Number:<br>123-4567-8                             | Federal Employer Identification Number (FEIN):<br>98-7654321              |
| Owner/Corporation Name:<br>John Doe   | Social Security Number (SSN)/Corporate Identification Number: 111-22-3333 |
| Business Name/Doing Business As (DBA):<br>California Business                 |   |
| Business Mailing Address:<br>City 123 Main Street Anytown State: CA Zip 12345 |   |
| Business Telephone No.:<br>(123) 444-5555                                     | Business FAX No.:<br>(123) 444-6666                                       |
| Business Location (if different from above):<br>City State: Zip               |   |

### II. REPRESENTATIVE DESIGNATION

I hereby appoint the following person to represent the employer/taxpayer for specified tax matters arising under the California Unemployment Insurance Code.

|  |                                  |                            |
|--|----------------------------------|----------------------------|
| Representative's Business:<br>ABC Corporation                          |                                  |                            |
| Representative's Name:<br>Jane Smith                                   | Telephone No.:<br>(123) 555-6666 | FAX No.:<br>(123) 555-7777 |
| Street Address:<br>City 1000 Market Street Anytown State: CA Zip 12345 |                                  |                            |

### III. AUTHORIZED ACT(S)

- ☒ **GENERAL AUTHORIZATION:** If you want to give the representative general authority to perform all acts on your behalf with regard to your state tax matters.
- ☐ **SPECIFIC DECLARATION:** If you want to give the representative limited authority with regard to your state tax matters, indicate the specific dates and acts you are authorizing.
- ☐ To represent the employer/taxpayer for any and all ☐ Tax Reporting ☐ Benefit Reporting ☐ Both matters relating to the reporting period indicated above.
- ☐ To represent the employer/taxpayer for changes to their mailing address for any and all ☐ Tax Reporting ☐ Benefit Reporting ☐ Both matters relating to the reporting period indicated above.
- ☐ Other acts: (describe specifically) \_\_\_\_\_
- ☐ Subject to revocation, the above representative is authorized to receive confidential information.

### IV. SIGNATURE AUTHORIZING POWER OF ATTORNEY

**Signature of the employer/taxpayer, owner, officer, receiver, administrator, or trustee for the Employer/taxpayer** – If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the employer/taxpayer, you are certifying that you have the authority to execute this form on behalf of the employer/taxpayer by signing this Power of Attorney Declaration.

**If this Power of Attorney Declaration is not signed and dated, it will be returned as invalid.**

|                               |  |
|-------------------------------|--|
| <u>John Doe</u><br>Signature  | <u>Owner</u><br>Title (Owner, Partner, Corp. Officer: Pres., Vice Pres., CEO or CFO) |
| <u>John Doe</u><br>Print Name | <u>111-22-3333</u><br>SSN  |
|                               | <u>03/31/03</u><br>Date  |

DE 48 Rev. 3 (2-03)



## QUARTERLY ADJUSTMENT FORM (DE 938)

**Purpose:** Used by employers with a voluntary plan for disability insurance to adjust wages and employment taxes previously reported to EDD. This form is used to request a refund of overpaid taxes. Underpaid taxes should be remitted with a *Payroll Tax Deposit* (DE 88) coupon.

**Note:** This form should also be used by all employers adjusting quarterly tax returns for periods prior to 1996.

**When due:** A request for refund or credit must be filed within 3 years of the last timely filing date for the quarter being adjusted, within 6 months after an assessment is made, or within 60 days from the date of the overpayment, whichever is later.

**Refer to:** *California Employer's Guide* (DE 44)

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form   | Common Errors to Avoid  |
|---|---|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Section I, Box 1 and/or Box 2 must be completed for refund of overpayments.</li><li>• Use a separate DE 938 for each quarter.</li><li>• Include your telephone number and area code so we can call you if we have questions.</li><li>• This form may be used to:<ul style="list-style-type: none"><li>- File a claim for refund or revise your refund amount for a previously filed <i>Quarterly Contribution Return</i> (DE 3D).</li><li>- Correct or adjust a previously reported erroneous contribution amount on your DE 3D.</li><li>- Correct an employee's social security number.</li><li>- Adjust the subject wages or withholding previously reported on a DE 3D.</li><li>- Adjust the Personal Income Tax (PIT) wages or PIT withholding previously reported on a DE 3D.</li></ul></li><li>• Confirm the accuracy of your account number and tax rate for the quarter you are adjusting.</li><li>• If additional taxes are due, complete a DE 88 and write your employer account number and payroll date on your check memo area (e.g., 123-4567-8, 3/31/94) and mail DE 88 and check as you normally do.</li></ul> | <ul style="list-style-type: none"><li>• Using the wrong EDD employer account number.</li><li>• Using a form that EDD has not approved.</li><li>• Reporting information in an incorrect field.</li><li>• Using the DE 938 to adjust forms other than the DE 3D.</li><li>• Omitting your signature, title, phone number, and date signed.</li><li>• Leaving Section I under Columns 1, 2, or 3 blank.</li><li>• Not checking options in Box 1 and/or Box 2 in Section I if you're requesting a refund or credit.</li><li>• Not providing adequate information under Section II, "Reason for Adjustment."</li><li>• Not completing Section III when adjusting employee name, social security number, wages, and/or withholding amount.</li></ul> |



# QUARTERLY ADJUSTMENT FORM (DE 938) (Continued)



Employer Account No.

For Quarter Ended  
MO. DAY YR.

DE 938 Quarterly Adjustment Form

1 2 3 - 4 5 6 7 - 8

3 31 94

Please Follow Instructions on Reverse Side.

## STATUTE OF LIMITATIONS

A claim for refund or credit must be filed within three years of the last timely filing date of the quarter being adjusted.

For Department Use Only  
MO. DAY YR.

EFFECTIVE  
DATE

Name John Hancock

DBA Heavenly Canines

Address 123 Bowser Blvd.

Purebred, CA 12345

### I. ADJUSTMENT TO WAGES AND CONTRIBUTIONS

|   | (1)<br>Previously reported | (2)<br>Should have reported | (3)<br>DIFFERENCES<br>Debit/(Credit) |
|---|----------------------------|-----------------------------|--------------------------------------|
| A. TOTAL WAGES IN SUBJECT EMPLOYMENT .....  | 4500 00                    | 8500 00                     | 4000 00                              |
| B. UNEMPLOYMENT INSURANCE (UI) Taxable Wages .....  | 0                          | 0                           | 0                                    |
| C. STATE DISABILITY INSURANCE (SDI) Taxable Wages .....   | 4500 00                    | 8500 00                     | 4000 00                              |
| D. EMPLOYER'S UI CONTRIBUTIONS (UI Rate times B) .....  | 0                          | 0                           | 0                                    |
| E. EMPLOYMENT TRAINING TAX (ETT Rate times B) .....   | 0                          | 0                           | 0                                    |
| F. STATE DISABILITY INSURANCE (SDI) Withheld (SDI Rate times C; complete <b>Box 1</b> below if credit.) ..... | 58 50                      | 110 50                      | 52 00                                |
| G. PERSONAL INCOME TAX (PIT) Withheld (Complete <b>Box 2</b> below if credit.) .....                          | 71 50                      | 90 87                       | 19 37                                |
| H. SUBTOTAL (Lines D, E, F & G) .....   | 130 00                     | 201 37                      | 71 37                                |
| I. Penalty (Refer to instructions on page 2) .....  |                            |                             | 7.14                                 |
| J. Interest (Refer to instructions on page 2) .....   |                            |                             |                                      |
| K. Less Erroneous SDI Deductions not refunded (See <b>Box 1 Line 2</b> below) .....                           |                            |                             |                                      |
| L. Total .....  |                            |                             | 78.51                                |

### BOX 1. STATE DISABILITY INSURANCE OVERPAYMENTS (Must be completed for credit to be allowed.)

- Was the credit claimed in column 3 withheld from the wages of employee(s)? Not Applicable ☐ Yes ☐ No  
If yes, has this amount been refunded to employee(s)? ☐ Yes ☐ No
- Not refunded; employee(s) no longer employed, unable to locate. (List SSA number, employee name, last known address, and amount of SDI not refunded on a separate page. Show the total on Line K above.)

### BOX 2. PERSONAL INCOME TAX OVERPAYMENTS (Must be completed for credit to be allowed.)

If you paid EDD more than the amount of California PIT withheld from wages of employee(s), you can adjust the amount reported by using this form. EDD will allow credit adjustments prior to the issuance of W-2's. **If you have already issued W-2's, please read the additional information on page 2 before proceeding.**

- Was the credit claimed in column 3 withheld from the pay of employee(s)? Not Applicable ☐ Yes ☐ No  
If yes, has this credit been refunded to employee(s)? ☐ Yes ☐ No
- Was the credit claimed in column 3 included on W-2's issued to employee(s)? ☐ Yes ☐ No

### II. REASON FOR ADJUSTMENT

Amounts paid employee were greater than previously available records indicated.

### III. EMPLOYEE WAGES/PIT WITHHOLDINGS ADJUSTMENT Enter the correct information which should have been reported.

Enter only those employees whose wages, withholdings, or social security account numbers are being corrected. If you are reporting adjustments for more than three (3) employees, list the items on a separate page with the same format or use a DE 6 Quarterly Wage and Withholding Report.

| SOCIAL SECURITY<br>ACCOUNT NUMBER                  | EMPLOYEE NAME<br>First Initial Last Name | TOTAL WAGES SHOULD<br>HAVE BEEN REPORTED | TOTAL STATE PIT SHOULD<br>HAVE BEEN REPORTED |
|--|--|--|--|
| 987-65-4321  | C. Moe                                   | 8500.00                                  | 90.87  |
|  |  |  |  |
|  |  |  |  |
| Total of this page OR total for all pages attached |  |  |  |

IV. I declare that the above information is true and correct to the best of my knowledge and belief. This section must be completed for credit to be allowed.

SIGNATURE

x Jane Smith

TITLE (Owner, Accountant, Preparer, etc.)

Accountant

PHONE

(123) 456-7890

DATE

6-27-03

## QUARTERLY CONTRIBUTION RETURN (DE 3D)

**Purpose:** Used by only those employers having Department approved voluntary plan for disability insurance to report Unemployment Insurance (UI), Employment Training Tax (ETT), and California Personal Income Tax (PIT), State Disability Insurance (SDI) withheld, and Voluntary Plan Disability Insurance (VPDI).

**When mailed:** The DE 3D is mailed to VPDI employers in March, June, September, and December each year.

**When due:** The DE 3D and any tax payment are due on April 1, July 1, October 1, and January 1. The return is delinquent if not postmarked by the last day of the month following the close of each calendar quarter (April 30, July 31, October 31, and January 31). This form **must** be submitted even if no wages were paid during the quarter.

**Refer to:** For questions regarding the DE 3D, call the Taxpayer Assistance Center at (888) 745-3886.

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form   | Common Errors to Avoid   |
|---|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Use EDD-supplied preprinted DE 3D to ensure the accuracy of your tax rates and employer account number.</li><li>• Prepare DE 88 for any amount due on Line H and submit with DE 938. Mail payment with the DE 938 to the DE 88 address as you normally do.</li><li>• Do not include debit amount on Line H when subtotaling Line J on the DE 3D. This amount will be adjusted with the DE 938.</li><li>• Write your employer account number, payment period, and form number on your check (e.g., 123-1234-5, 032-DE 3D).</li></ul> | <ul style="list-style-type: none"><li>• Failing to file a form when no wages were paid during the quarter.</li><li>• Using the wrong employer account number.</li><li>• Using a form that EDD has not approved.</li><li>• Reporting information in an incorrect field.</li><li>• Using red ink.</li><li>• Omitting your signature, title, phone number, and date signed.</li></ul> |

# QUARTERLY CONTRIBUTION RETURN (DE 3D) (Continued)



## QUARTERLY CONTRIBUTION RETURN

PLEASE TYPE THIS FORM - DO NOT ALTER PREPRINTED INFORMATION

Approved Extension To

You must FILE this return even though you had no payroll. If no payroll show "0" in item 8, check no payment enclosed box on envelope. Please sign the declaration on line K.

QUARTER ENDED June 30, 2003 DUE July 1, 2003

DELINQUENT IF NOT POSTMARKED OR RECEIVED BY July 31, 2003

| YR | QTR |
|----|-----|
| 03 | 2   |

Employer Account No.

123-4567-8

Jane Doe  
123 Main Street  
Anytown, CA 12345

|                |                               |    |     |   |     |   |     |   |  |  |  |  |
|----------------|-------------------------------|----|-----|---|-----|---|-----|---|--|--|--|--|
| DEPT. USE ONLY | <b>DO NOT ALTER THIS AREA</b> |    |     |   |     |   |     |   |  |  |  |  |
|                | P1                            | P2 | C   | P | U   | S | W   | A |  |  |  |  |
|                | Mo.                           |    | Day |   | Yr. |   | WIC |   |  |  |  |  |
|                | EFFECTIVE DATE                |    | =   |   | =   |   | =   |   |  |  |  |  |

A. NUMBER OF EMPLOYEES earning wages during or receiving pay for the pay periods that include the 12th day of the calendar month (enter numerals only). Please complete all fields. Blank fields will be identified as missing data.

1st Month 4 2nd Month 3 3rd Month 3

|  |                                  |                 |                                       |
|--|----------------------------------|-----------------|---------------------------------------|
| B. TOTAL SUBJECT WAGES PAID THIS QUARTER   | (B)                              | 18,950          | 91                                    |
| C. UNEMPLOYMENT INSURANCE TAXABLE WAGES (UI)<br>(Individual Employee Wages to \$ per calendar year)      | (C)                              | 3,069           | 65                                    |
| D. STATE DISABILITY INSURANCE TAXABLE WAGES (SDI)<br>(Individual Employee Wages to \$ per calendar year) |                                  |                 |                                       |
| BREAKDOWN OF ITEM D  |                                  |                 |                                       |
| (D1 Voluntary Plan)  | PLUS                             | (D2 State Plan) | = (D3)                                |
| 4125.91  |                                  | 2225.00         | 6,350 91                              |
| E. EMPLOYER'S UI CONTRIBUTIONS   | (E)                              | 24              | 56                                    |
| E1. EMPLOYMENT TRAINING TAX  | (E1)                             | 3               | 07                                    |
| F. EMPLOYEE CONTRIBUTIONS (SDI)  |                                  |                 |                                       |
| WITHHELD .9 % Times D2   | (F1) SDI Employee Contribution   | LESS            | (F2) SDI Previously Paid This Quarter |
|  | 20.03                            |                 | 0                                     |
|  |                                  |                 | = (F3)                                |
|  |                                  |                 | 20 03                                 |
| G. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD   | (G1) Total Employee PIT Withheld | LESS            | (G2) PIT Previously Paid This Quarter |
|  | 227.48                           |                 | 190.48                                |
|  |                                  |                 | = (G3)                                |
|  |                                  |                 | 37 00                                 |
| H. ADJUSTMENT TO PRIOR QUARTERS - A DE 938, Quarterly Report Adjustment Form, must be attached           | (H)                              | 0               | 00                                    |
| J. SUBTOTAL (Add Items E, E1, F3, G3 and H)  | (J)                              | 84              | 66                                    |
| K. DI VOLUNTARY PLAN ASSESSMENT .126 % Times D1  | (K)                              | 5               | 20                                    |
| L. TAXES DUE THIS QUARTER (Add Items J & K)  | (L)                              | 89              | 86                                    |

Make check payable to EMPLOYMENT DEVELOPMENT DEPARTMENT  
INCLUDE EMPLOYER ACCOUNT NUMBER ON CHECK.

Bank No. \_\_\_\_\_  
DO NOT STAPLE CHECK TO RETURN

DEPT  
USE

### FOURTH QUARTER ONLY

M. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD - PIT WITHHELD PER FORMS W-2 AND/OR 1099-R

HELP US IMPROVE THE QUALITY OF OUR EMPLOYMENT TAX SERVICES. PLEASE RATE OUR CURRENT SERVICES BY ENTERING THE APPROPRIATE NUMBER IN THE BOX:

4 = EXCELLENT 3 = GOOD 2 = FAIR 1 = POOR

BE SURE TO SIGN THIS DECLARATION: I DECLARE that the information herein is true and correct to the best of my knowledge and belief.  
Signature Jane Doe Title Owner Phone 123-456-7890 Date 7/15/03  
(Owner, Accountant, Preparer, etc.)

☐ Check this box if individual employees' wages are reported on magnetic media instead of on wage detail forms.

SEE INSTRUCTIONS ON THE BACK OF THIS FORM

## QUARTERLY REPORT OF WAGES AND WITHHOLDINGS FOR EMPLOYERS OF HOUSEHOLD WORKERS (DE 3BHW)

**Purpose:** Used by household employers who pay wages of \$20,000 or less annually and have elected to pay employment taxes once a year instead of each quarter. This form is used to report employees' quarterly wages subject to Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI), as well as California Personal Income Tax (PIT) wages and PIT withheld.

**When mailed:** The DE 3BHW is mailed to household employers in March, June, September, and December each year.

**When due:** The DE 3BHW is due on April 1, July 1, October 1, and January 1 and delinquent if not postmarked by the last day of the month following the close of each calendar quarter (April 30, July 31, October 31, and January 31). This form **must** be filed even if no wages were paid during the calendar quarter.

**Refer to:** *Household Employer's Guide* (DE 8829).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form   | Common Errors to Avoid  |
|---|---|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Do not list employees with <b>no</b> wages and <b>no</b> PIT withholdings.</li><li>• Put your EDD employer account number and name on each page.</li><li>• Use a separate DE 3BHW for each quarter.</li><li>• Provide page totals for each DE 3BHW submitted.</li><li>• Use quarterly wages on the form (do not list monthly wages).</li><li>• Information regarding Total Subject Wages, PIT Wages, and PIT Withheld is located on the back of the form under instructions for Items E, F, and G.</li><li>• Include your telephone number and area code so we can call you if we have questions.</li></ul> | <ul style="list-style-type: none"><li>• Failing to file a report when no wages were paid during the calendar quarter.</li><li>• Using the wrong EDD employer account number.</li><li>• Using a form that EDD has not approved.</li><li>• Reporting information in an incorrect field.</li><li>• Using red ink.</li><li>• Omitting your signature from the form.</li><li>• Omitting employee social security numbers.</li><li>• Omitting grand totals on Items H, I, and J.</li><li>• Omitting numbers in the cents field.</li><li>• Using monthly wages instead of number of employees on Item A.</li><li>• Using negative wage amounts on the form to adjust prior quarters.</li><li>• Failing to report both Total Subject and PIT Wages.</li></ul> |

# **QUARTERLY REPORT OF WAGES AND WITHHOLDINGS FOR EMPLOYERS OF HOUSEHOLD WORKERS (DE 3BHW) (Continued)**

## **QUARTERLY REPORT OF WAGES AND WITHHOLDINGS FOR EMPLOYERS OF HOUSEHOLD WORKERS**



State of California

APPROVED EXTENSION TO: \_\_\_\_\_

Instructions for completion are available on the back of this form.

PLEASE TYPE ALL INFORMATION

DELINQUENT IF  
NOT POSTMARKED

QUARTER ENDED March 31, 2003 DUE April 1, 2003 OR RECEIVED BY April 30, 2003

| YR | QTR |
|----|-----|
| 03 | 1   |

EMPLOYER ACCOUNT NUMBER

123-4567-8

Susie Homemaker  
123 Comfort Street  
Ourtown, CA 12345

| DO NOT ALTER THIS AREA  |  |                          |                          |                          |                          |                      |                      |                          |                          |                          |                          |                          |                          |
|---|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| DEPT.<br>USE<br>ONLY  | <table border="0"> <tr> <td>P1</td> <td>C</td> <td>T</td> <td>S</td> <td>W</td> <td>A</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | P1                       | C                        | T                        | S                        | W                    | A                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   | P1   | C                        | T                        | S                        | W                        | A                    |                      |                          |                          |                          |                          |                          |                          |
| <input type="checkbox"/>  | <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                      |                      |                          |                          |                          |                          |                          |                          |
| <table border="0"> <tr> <td>EFFECTIVE<br/>DATE</td> <td>Mo.</td> <td>Day</td> <td>Yr.</td> <td>WIC</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table> | EFFECTIVE<br>DATE  | Mo.                      | Day                      | Yr.                      | WIC                      | <input type="text"/> | <input type="text"/> | <input type="text"/>     | <input type="text"/>     | <input type="text"/>     |                          |                          |                          |
| EFFECTIVE<br>DATE   | Mo.  | Day                      | Yr.                      | WIC                      |                          |                      |                      |                          |                          |                          |                          |                          |                          |
| <input type="text"/>  | <input type="text"/>   | <input type="text"/>     | <input type="text"/>     | <input type="text"/>     |                          |                      |                      |                          |                          |                          |                          |                          |                          |

A. **NUMBER OF EMPLOYEES** full-time and part-time who worked during or received pay subject to UI for payroll period **which includes the 12th** of the month.

B. ☐ No Payroll This Quarter

| 1ST MONTH | 2ND MONTH | 3RD MONTH |
|-----------|-----------|-----------|
| 2         | 2         | 2         |

|  |  |                                     |                        |                                       |
|--|--|-------------------------------------|------------------------|---------------------------------------|
| C. SOCIAL SECURITY NUMBER<br>123-45-6789 | D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)<br>Thomas L Gardner | E. TOTAL SUBJECT WAGES<br>401.30    | F. PIT WAGES<br>401.30 | G. PIT WITHHELD<br>0.00               |
| C. SOCIAL SECURITY NUMBER<br>987-65-4321 | D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)<br>Mary B Goodcook  | E. TOTAL SUBJECT WAGES<br>700.00    | F. PIT WAGES<br>700.00 | G. PIT WITHHELD<br>100.00             |
| C. SOCIAL SECURITY NUMBER                | D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                     | E. TOTAL SUBJECT WAGES              | F. PIT WAGES           | G. PIT WITHHELD                       |
| C. SOCIAL SECURITY NUMBER                | D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                     | E. TOTAL SUBJECT WAGES              | F. PIT WAGES           | G. PIT WITHHELD                       |
| H. GRAND TOTAL SUBJECT WAGES<br>1101.30  |  | I. GRAND TOTAL PIT WAGES<br>1101.30 |                        | J. GRAND TOTAL PIT WITHHELD<br>100.00 |

K. I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature Susie Homemaker Title Employer Phone (123) 456-7890 Date 4/10/03  
(Employer, Accountant, Preparer, etc.)

You have received this Report of Wages and Withholdings for Employers of Household Workers, DE 3BHW, in lieu of the Quarterly Wage and Withholding Report, DE 6, because you have elected to pay taxes for your Household Workers on an annual basis. This form will be mailed to you quarterly and an Annual Payroll Tax Return For Employer Of Household Workers, DE 3HW, will be mailed to you in the fourth quarter. This annual process is only available to employers who pay \$20,000 or less in household wages during the calendar year. If your wage estimate is understated and you do pay more than \$20,000 in wages in the calendar year, please follow the instructions on the back of this form under the "QUESTION" topic.

You must file this report even if you had no payroll by marking Item B, and indicating "0" in each of the three boxes in Item A, and in the Grand Total Boxes, Items H, I, and J.

MAIL TO: State of California / Employment Development Department / P.O. Box 826221 / MIC 28B / Sacramento, CA 94230-6221

DE 3BHW Rev. 3 (12-01)



## QUARTERLY WAGE AND WITHHOLDING REPORT (DE 6)

**Purpose:** Used to report employee quarterly wages subject to Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI), as well as Personal Income Tax (PIT) wages and PIT withheld.

**When mailed:** The DE 6 is mailed to employers in March, June, September, and December each year.

**When due:** The DE 6 is due on April 1, July 1, October 1, and January 1 and delinquent if not postmarked by the last day of the month following the close of each calendar quarter (April 30, July 31, October 31, and January 31). This report **must** be submitted even if no wages were paid during the calendar quarter.

**Refer to:** *California Employer's Guide* (DE 44) and the *Household Employer's Guide* (DE 8829).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form  | Common Errors to Avoid   |
|--|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Provide the employee's social security number (SSN).</li><li>• Do not list employees with <b>no</b> wages and <b>no</b> PIT withholdings.</li><li>• Put your EDD employer account number and name on each page.</li><li>• Use a separate DE 6 for each quarter.</li><li>• Use a separate DE 6 for religious exempt, sole stockholder, and third-party sick pay wages.</li><li>• Provide page totals per page (Lines J, K, and L) for each DE 6 submitted.</li><li>• Provide grand totals (Lines M, N, and O) on the first or last page(s) of the DE 6 submitted.</li><li>• Use quarterly wages on the form (do not list monthly wages).</li><li>• Information regarding Total Subject Wages, PIT Wages, and PIT Withheld is located on the back of the form under instructions for Lines G, H, and I.</li><li>• Include your telephone number and area code so we can call you if we have questions about the form.</li><li>• The return must be completed for each quarter, even if there are no wages to report (mark Item C, "No Payroll").</li></ul> | <ul style="list-style-type: none"><li>• Failing to file a report when no wages were paid during the calendar quarter.</li><li>• Using the wrong EDD employer account number.</li><li>• Using a form that EDD has not approved.</li><li>• Using red ink.</li><li>• Reporting information in an incorrect field.</li><li>• Using monthly wages instead of number of employees on Item A.</li><li>• Checking Box B when employer is not an approved Disability Insurance Voluntary Plan employer.</li><li>• Using negative wage amounts on the form to adjust prior quarters (use a DE 678 to adjust a prior quarter or quarters).</li><li>• Omitting employee social security numbers. Failing to report both Subject and PIT wages.</li><li>• Omitting numbers in the cents field.</li><li>• Omitting page totals from the form (Lines J, K, and L).</li><li>• Failing to provide Grand Totals.</li><li>• Reporting Grand Totals on other than the first or last page (Items M, N, and O).</li><li>• Omitting your signature from the form.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

- Q. How do I correct a reporting error on a previous DE 6? Which form do I use? Where do I send it?
- A. Use the *Tax and Wage Adjustment Form* (DE 678). You can obtain the form by accessing EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm). Send the form to the address listed on the bottom of the form.
- Q. I received only one blank DE 6 form. How do I list all my employees when there are more than seven?
- A. For additional copies, access EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm) to download additional copies of the form or call our Taxpayer Assistance Center at (888) 745-3886.
- Q. What if I do not have the employee's SSN?
- A. Report the name, wages, and/or withholdings without the SSN, and take immediate steps to secure one. Report the correct SSN to EDD as soon as possible on a *Tax and Wage Adjustment Form* (DE 678).

## CU



## REGISTRATION FORM FOR AGRICULTURAL EMPLOYERS (DE 1AG)

**Purpose:** Used by agricultural employers to register as an employer with EDD. Employers submitting a completed DE 1AG will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer's Guide* (DE 44).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- Account Services Group at (916) 654-7041

| Tips for Preparing Form   | Common Errors to Avoid   |
|---|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Follow instructions on back of DE 1AG.</li><li>• Completing all fields on the DE 1AG protects your account with unique identifiers.</li><li>• File a new DE 1AG when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li></ul> | <ul style="list-style-type: none"><li>• Completing the wrong DE 1. EDD has six customized DE 1 forms. Review all six forms, and complete the form that best describes your employing entity.</li><li>• Omitting dates.</li><li>• Incomplete information.</li><li>• Leaving blank fields on the form.</li><li>• Reporting information in an incorrect field.</li><li>• Transposing numbers or letters creating wrong information.</li><li>• Illegible information.</li><li>• Omitting your signature and date signed.</li><li>• Not providing a business contact name and phone number.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. What does "Ownership Began Operating" mean?

A. The date the new ownership began operating the business.

Q. What is a "Federal I.D. Number"?

A. The nine-digit Federal Employer Identification Number (FEIN) assigned to you by the Internal Revenue Service (IRS).

Q. Which "Business Location" should be listed on the DE 1AG?

A. The physical address where the business is located in California.

Q. Which officer(s) should be listed on the DE 1AG?

A. All officers listed on the Articles of Incorporation.

Q. Who can sign the DE 1AG?

A. The DE 1AG may be signed by the owner, a partner, officer, member, manager, bookkeeper, or a tax practitioner with a *Power of Attorney Declaration* (DE 48).



# REGISTRATION FORM FOR AGRICULTURAL EMPLOYERS (DE 1AG) (Continued)



This form will be the basic record of YOUR ACCOUNT. **DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00.** Please read the **INSTRUCTIONS** on the back before completing this form. **PLEASE PRINT OR TYPE.** Return this form to:

EMPLOYMENT DEVELOPMENT DEPARTMENT  
ACCOUNT SERVICES GROUP, MIC 28  
P.O. BOX 826880  
SACRAMENTO CA 94280-0001  
(916) 654-7041 / FAX 654-9211

## REGISTRATION FORM FOR AGRICULTURAL EMPLOYERS

|                       |  |  |  |         |       |          |                      |          |
|-----------------------|--|--|--|---------|-------|----------|----------------------|----------|
| ACCOUNT NUMBER        |  |  |  | QUARTER | ETCSO | FED CODE | ON-LINE PROCESS DATE | TAS CODE |
|                       |  |  |  |         |       |          |                      |          |
| <b>DEPT. USE ONLY</b> |  |  |  |         |       |          |                      |          |

|   |  |   |                    |   |                                       |
|---|--|---|--------------------|---|---------------------------------------|
| <b>A. BUSINESS NAME</b><br>Anytown Farms  |  | <b>OWNERSHIP BEGAN OPERATING</b><br>MONTH: 02 DAY: 01 YEAR: 2003  |                    | <b>FEDERAL I.D. NUMBER</b><br>12-3456789            |                                       |
| <b>B. OWNER, CORPORATION, OR LIMITED LIABILITY COMPANY (LLC) NAME</b><br>John Smith   |  | Social Security No./Corp. or LLC I.D. No.<br>123-45-6789  |                    | <b>DRIVER'S LICENSE NUMBER</b><br>A1234567          |                                       |
| List all partners, *corporate officers, LLC Members, Managers and Officers  | <b>TITLE</b><br>(Partner, Officer Type, LLC Member, LLC Manager) | <b>SOCIAL SECURITY NUMBER</b>   |                    | <b>DRIVER'S LICENSE NUMBER</b>                      |                                       |
|   |  |   |                    |   |                                       |
|   |  |   |                    |   |                                       |
| *If entity is a <b>Limited Partnership</b> , indicate General Partner with an (*). List additional partners, LLC members, officers on a separate sheet.   |  |   |                    |   |                                       |
| <b>C. BUSINESS LOCATION</b> Street and Number (see instructions)<br>123 Corny Lane  |  | <b>CITY OR TOWN</b><br>Anytown  | <b>STATE</b><br>CA | <b>ZIP CODE</b><br>12345                            | <b>COUNTY</b><br>Corny                |
| FAX NUMBER: (123) 456-7000  |  | E-MAIL ADDRESS: jsmith@nbc.com  |                    |   |                                       |
| <b>MAILING ADDRESS</b> (in care of P.O. Box or Street and Number)<br>P.O. Box 123   |  | <b>CITY OR TOWN</b><br>Anytown  | <b>STATE</b><br>CA | <b>ZIP CODE</b><br>12345                            | <b>PHONE NUMBER</b><br>(123) 456-7890 |
| <b>D. HAVE YOU EVER BEEN REGISTERED WITH THE DEPARTMENT?</b><br><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes   |  | <b>IF YES, ENTER EMPLOYER ACCOUNT NUMBER, BUSINESS NAME AND ADDRESS</b><br>ACCOUNT NUMBER: 123-4567-8 BUSINESS NAME: Johns Trucking ADDRESS: 123 Corny Ln, Anytown  |                    |   |                                       |
| <b>E. Indicate first quarter and year in which wages exceeded \$100.00</b><br><input checked="" type="checkbox"/> Jan.-Mar. 2003 <input type="checkbox"/> July-Sept. 20__<br><input type="checkbox"/> Apr.-June 20__ <input type="checkbox"/> Oct.-Dec. 20__  |  | <b>F. Will you withhold Personal Income Tax from any employee wages?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes<br>If "yes" will you be subject to Federal monthly/semi-weekly deposits?<br><input type="checkbox"/> No <input type="checkbox"/> Yes |                    |   |                                       |
| <b>G. ORGANIZATION TYPE</b><br><input checked="" type="checkbox"/> (IN) INDIVIDUAL OWNER<br><input type="checkbox"/> (HW) HUS/WIFE CO-OWNERSHIP<br><input type="checkbox"/> (GP) GENERAL PARTNERSHIP<br><input type="checkbox"/> (CP) CORPORATION<br><input type="checkbox"/> (LC) LIMITED LIABILITY COMPANY<br><input type="checkbox"/> (OT) OTHER (Specify)   |  | <b>H. DO YOU EMPLOY NON-AGRICULTURAL WORKERS?</b> <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes<br>If yes, please enter:<br>Account Number: 123-4567-8<br>Business Name: Johns Trucking   |                    |   |                                       |
| <b>I. List your principal crop(s) or commodities:</b><br>Corn   |  |   |                    | <b>J. Number of Employees</b><br>5                  |                                       |
| <b>K. CONTACT PERSON FOR BUSINESS</b> NAME: John Smith, Owner, 123 Corny Lane, Anytown, CA 12345  |  | <b>TITLE</b>  |                    | <b>ADDRESS</b><br>123 Corny Lane, Anytown, CA 12345 |                                       |
| <b>L. SUPPORTIVE SERVICES</b><br>If you are part of a larger organization and you are primarily engaged in providing supportive services to other establishments of the larger organization, check one of these boxes.<br>(1) <input type="checkbox"/> Control Administrative (headquarters, etc.) (3) <input type="checkbox"/> Storage (warehouse) (5) <input checked="" type="checkbox"/> Does not apply<br>(2) <input type="checkbox"/> Research, development, or testing (4) <input type="checkbox"/> Other (specify)   |  |   |                    |   |                                       |
| <b>M. Is this a(n):</b> <input checked="" type="checkbox"/> New business <input type="checkbox"/> On-going business just purchased <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> Other<br><input type="checkbox"/> Change of partner(s) <input type="checkbox"/> Change in form - (Sole proprietor to partnership; partnership to corporation; partnership to limited liability company; merger; etc.)<br>IF THE BUSINESS WAS PREVIOUSLY OWNED, PROVIDE THE FOLLOWING INFORMATION:<br>Previous Owner Business Name Purchase Price Date of Transfer EDD Account Number |  |   |                    |   |                                       |
| <b>N. DECLARATION</b><br>These Statements are hereby declared to be correct to the best knowledge and belief of the undersigned.  |  |   |                    |   |                                       |
| Signature <u>John Smith</u>   |  | Date <u>2/5/2003</u>  |                    | Residence Phone <u>(123) 456-7888</u>               |                                       |
| Title <u>Owner</u><br>(Owner, Partner, Officer, Member, Manager)  |  | Residence Address <u>123 Corny Lane, Anytown, CA 12345</u><br>Street City State ZIP Code  |                    |   |                                       |

## **REGISTRATION FORM FOR COMMERCIAL EMPLOYERS, PACIFIC MARITIME, AND FISHING BOATS (DE 1)**

**Purpose:** Used to register as a commercial employer with EDD. Employers submitting a completed DE 1 will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer's Guide* (DE 44).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- Account Services Group at (916) 654-7041

| <b>Tips for Preparing Form</b>  | <b>Common Errors to Avoid</b>  |
|---|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Follow instructions on back of DE 1.</li><li>• Completing all fields on the DE 1 protects your account with unique identifiers.</li><li>• File a new DE 1 when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li></ul> | <ul style="list-style-type: none"><li>• Completing the wrong DE 1. EDD has six customized DE 1 forms. Review all six forms, and complete the form that best describes your employing entity.</li><li>• Omitting dates.</li><li>• Incomplete information.</li><li>• Leaving blank fields on the form.</li><li>• Reporting information in an incorrect field.</li><li>• Transposing numbers or letters creating wrong information.</li><li>• Illegible information.</li><li>• Omitting your signature and date signed.</li><li>• Not providing a business contact name and phone number.</li></ul> |

### **FREQUENTLY ASKED QUESTIONS**

Q. What does "Ownership Began Operating" mean?

A. The date the new ownership began operating the business.

Q. What is a "Federal I.D. Number"?

A. The nine-digit Federal Employer Identification Number (FEIN) assigned to you by the Internal Revenue Service (IRS).

Q. Which "Business Address" should be listed on the DE 1?

A. The physical address where the business is located in California.

Q. Which officer(s) should be listed on the DE 1?

A. All officers listed on the Articles of Incorporation.

Q. Who can sign the DE 1?

A. The DE 1 may be signed by the owner, a partner, officer, member, manager, bookkeeper, or a tax practitioner with a *Power of Attorney Declaration* (DE 48).

# REGISTRATION FORM FOR COMMERCIAL EMPLOYERS, PACIFIC MARITIME, AND FISHING BOATS (DE 1) (Continued)



This form will be the basic record of YOUR ACCOUNT. **DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00.** Please read the INSTRUCTIONS on the back before completing this form. **PLEASE PRINT OR TYPE.**  
Return this form to: \_\_\_\_\_

EMPLOYMENT DEVELOPMENT DEPARTMENT  
ACCOUNT SERVICES GROUP MIC 28  
PO BOX 826880  
SACRAMENTO CA 94280-0001  
(916) 654-7041 FAX (916) 654-9211  
[www.edd.ca.gov](http://www.edd.ca.gov)

## REGISTRATION FORM FOR COMMERCIAL EMPLOYERS, PACIFIC MARITIME, AND FISHING BOATS

| ACCOUNT NUMBER |  |  |  |  |  |  |  |
|----------------|--|--|--|--|--|--|--|
|                |  |  |  |  |  |  |  |

| DEPT.<br>USE | QUARTER |  | ON-LINE PROCESS DATE | TAS CODE |
|--------------|---------|--|----------------------|----------|
|              |         |  |                      |          |

Industry specific registration forms are required relative to each type of employer. Please use the appropriate form to register.

Commercial/Pacific Maritime/Fishing Boat  
Agricultural  
Government/Public Schools/Indian Tribes

DE 1  
DE 1AG  
DE 1GS

Household Workers  
Non-profit  
Personal Income Tax Only

DE 1HW  
DE 1NP  
DE 1P

|   |  |  |                           |   |
|---|--|--|---------------------------|---|
| <b>A. THIS IS A:</b><br><input type="checkbox"/> New business <input type="checkbox"/> Hired employees <input checked="" type="checkbox"/> Change in form - (Individual to corporation; partnership to corporation; merger; corporation to LLC, etc.)<br><input type="checkbox"/> Change of partner(s) <input type="checkbox"/> Purchased on-going business <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> Other _____<br>IF THE BUSINESS WAS PURCHASED, PROVIDE THE FOLLOWING INFORMATION:<br>Previous Owner: <u>Curley Jones</u> Business Name: <u>Heavenly Canines</u> Purchase Price: <u>Add Partners</u> Date of Transfer: <u>10/13/03</u> EDD Account Number: <u>123-4567-8</u>  |  |  |                           |   |
| <b>B. HAVE YOU EVER REGISTERED A BUSINESS WITH THE DEPARTMENT?</b><br><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes   |  | <b>IF YES, ENTER THE FOLLOWING:</b><br>ACCT NUMBER: <u>123-4567-8</u> BUSINESS NAME: <u>Dogs Galore</u> ADDRESS: <u>123 Bowser Blvd, Purebred CA</u> |                           |   |
| <b>C. INDICATE FIRST QUARTER AND YEAR IN WHICH WAGES EXCEED \$100.</b> <input type="checkbox"/> Jan.-Mar. 20____ <input type="checkbox"/> Apr.-June 20____ <input type="checkbox"/> July-Sept. 20____ <input checked="" type="checkbox"/> Oct.-Dec. 20 <u>03</u>  |  |  |                           |   |
| <b>D. BUSINESS NAME (DBA)</b><br><u>Heavenly Canines</u>  |  | <b>OWNERSHIP BEGAN OPERATING</b><br>MONTH: <u>10</u> DAY: <u>01</u> YEAR: <u>03</u>  |                           | <b>FEDERAL I.D. NUMBER</b><br><u>94-1234567</u>       |
| <b>E. INDIVIDUAL OWNER</b>  |  | <b>SOCIAL SECURITY NUMBER</b>  |                           | <b>DRIVER'S LICENSE #</b>                             |
| <b>F. CORPORATION/LLC/LLP/LP NAME</b>   |  | <b>SECRETARY OF STATE CORP/LLC/LLP/LP I.D. NO.</b>   |                           |   |
| <b>G. List all partners*, corporate officers, or LLC/LLP members/managers/officers</b>  |  | <b>TITLE</b><br>(partner, officer title, LLC/LLP member/manager)   |                           | <b>SOCIAL SECURITY NUMBER</b>                         |
|   |  |  |                           | <b>DRIVER'S LICENSE #</b>                             |
| Curley Jones  |  | Partner  |                           | C1234567  |
| Moe Jones   |  | Partner  |                           | A1234567  |
| Jack Jones  |  | Partner  |                           | B7654321  |
| *If entity is a <b>Limited Partnership</b> , indicate General Partner with an (*). List additional partners, LLC/LLP members/officers/managers on a separate sheet.   |  |  |                           |   |
| <b>H. MAILING ADDRESS</b><br><u>P.O. Box 123</u>  |  | <b>CITY</b><br><u>Purebred</u>   | <b>STATE</b><br><u>CA</u> | <b>ZIP CODE</b><br><u>12345</u>                       |
| <b>I. BUSINESS ADDRESS</b> (if different from mailing address)<br><u>123 Bowser Boulevard</u>   |  | <b>CITY</b><br><u>Purebred</u>   | <b>STATE</b><br><u>CA</u> | <b>ZIP CODE</b><br><u>12345</u>                       |
| <b>J. ORGANIZATION TYPE</b><br><input type="checkbox"/> (IN) INDIVIDUAL OWNER <input type="checkbox"/> (AS) ASSOCIATION <input type="checkbox"/> (LQ) LIQUIDATION <input type="checkbox"/> (JV) JOINT VENTURE<br><input type="checkbox"/> (HW) HUSBAND/WIFE CO-OWNERSHIP <input type="checkbox"/> (LC) LIMITED LIABILITY CO. <input type="checkbox"/> (LP) LIMITED PARTNERSHIP <input type="checkbox"/> (RC) RECEIVERSHIP<br><input checked="" type="checkbox"/> (GP) GENERAL PARTNERSHIP <input type="checkbox"/> (PL) LIMITED LIABILITY PARTNERSHIP <input type="checkbox"/> (TR) TRUSTEESHIP <input type="checkbox"/> (BK) BANKRUPTCY<br><input type="checkbox"/> (CP) CORPORATION <input type="checkbox"/> (EA) ESTATE ADMINISTRATION <input type="checkbox"/> (OT) OTHER (Specify) _____ |  |  |                           |   |
| <b>K. EMPLOYER TYPE</b> <input checked="" type="checkbox"/> (01) COMMERCIAL <input type="checkbox"/> (22) PACIFIC MARITIME <input type="checkbox"/> (25) FISHING BOAT   |  |  |                           |   |
| <b>L. INDUSTRY ACTIVITY:</b> Identify the industry and specific product or service that represents the greatest portion of your sales receipts or revenue. Check one:<br><input checked="" type="checkbox"/> SERVICES <input type="checkbox"/> RETAIL <input type="checkbox"/> WHOLESALE <input type="checkbox"/> MANUFACTURING <input type="checkbox"/> OTHER _____<br>Describe specific product and/or service in detail.<br><u>Dog Grooming</u><br><br>Number of CA Employees <u>5</u> Are there multiple locations for this business? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes   |  |  |                           |   |
| <b>M. CONTACT PERSON FOR BUSINESS</b><br><u>Fidora Pugnose</u>  |  | <b>TITLE/COMPANY NAME</b><br><u>Accountant</u>   |                           | <b>ADDRESS</b><br><u>123 Bowser Blvd, Purebred CA</u> |
|   |  |  |                           | <b>PHONE</b><br><u>(123) 456-7890</u>                 |
| <b>N. DECLARATION</b><br>These statements are hereby declared to be correct to the best knowledge and belief of the undersigned.<br>Signature: <u>Curley Jones</u> Title: <u>Partner</u> Date: <u>10/31/2003</u><br>(Owner, Partner, Officer, Member, Manager, etc.)  |  |  |                           |   |
| <b>O. PAYROLL TAX EDUCATION:</b> Attend a payroll tax seminar that will help you understand how, what, and when to report state payroll taxes. Visit our Web site at <a href="http://www.edd.ca.gov/taxsem">www.edd.ca.gov/taxsem</a> or call us at (888) 745-3886 for more information.  |  |  |                           |   |

DE 1 Rev. 71 (4-03)

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## **REGISTRATION FORM FOR EMPLOYERS DEPOSITING ONLY PERSONAL INCOME TAX WITHHOLDING (DE 1P)**

**Purpose:** Used by employers who are only subject to Personal Income Tax (PIT) withholding to register as an employer with EDD. Employers submitting a completed DE 1P will receive an EDD employer account number to use when paying PIT and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer's Guide* (DE 44).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- Account Services Group at (916) 654-7401

| <b>Tips for Preparing Form</b>   | <b>Common Errors to Avoid</b>  |
|--|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Follow instructions on back of DE 1P.</li><li>• Completing all fields on the DE 1P protects your account with unique identifiers.</li><li>• File a new DE 1P when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li></ul> | <ul style="list-style-type: none"><li>• Completing the wrong DE 1. EDD has six customized DE 1 forms. Review all six forms, and complete the form that best describes your employing entity.</li><li>• Omitting dates.</li><li>• Incomplete information.</li><li>• Leaving blank fields on the form.</li><li>• Reporting information in an incorrect field.</li><li>• Transposing numbers or letters creating wrong information.</li><li>• Illegible information.</li><li>• Omitting your signature and date signed.</li><li>• Not providing a business contact name and phone number.</li></ul> |

### **FREQUENTLY ASKED QUESTIONS**

Q. What does "Ownership Began Operating" mean?

A. The date the new ownership began operating the business.

Q. What is a "Federal I.D. Number"?

A. The nine-digit Federal Employer Identification Number (FEIN) assigned to you by the Internal Revenue Service (IRS).

Q. Which "Business Location" should be listed on the DE 1P?

A. The physical address where the business is located in California.

Q. Which officer(s) should be listed on the DE 1P?

A. All officers listed on the Articles of Incorporation.

Q. Who can sign the DE 1P?

A. The DE 1P may be signed by the owner, a partner, officer, member, manager, bookkeeper, or a tax practitioner with a *Power of Attorney Declaration* (DE 48).

# REGISTRATION FORM FOR EMPLOYERS DEPOSITING ONLY PERSONAL INCOME TAX WITHHOLDING (DE 1P) (Continued)



This form will be the basic record of YOUR ACCOUNT. **DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00.** Please read the **INSTRUCTIONS** on the back before completing this form. **PLEASE PRINT OR TYPE.** Return this form to:

(916) 654-7041 / fax (916) 654-9211  
EMPLOYMENT DEVELOPMENT DEPARTMENT  
ACCOUNT SERVICES GROUP, MIC 28  
P.O. BOX 826880  
SACRAMENTO CA 94280-0001

## REGISTRATION FORM FOR EMPLOYERS DEPOSITING ONLY PERSONAL INCOME TAX WITHHOLDING

| ACCOUNT NUMBER | QUARTER | ETCSO | FED CODE | ON-LINE PROCESS DATE | TAS CODE |
|----------------|---------|-------|----------|----------------------|----------|
|                |         |       |          |                      |          |

|   |               |  |                  |  |                          |
|---|---------------|--|------------------|--|--------------------------|
| <b>A. BUSINESS NAME</b><br>Walnut Tree Supply   |               | <b>OWNERSHIP BEGAN OPERATING</b><br>MONTH: 10 DAY: 01 YEAR: 03   |                  | <b>FEDERAL I.D. NUMBER</b><br>12-3456789 |                          |
| <b>B. OWNER, CORPORATION, OR LIMITED LIABILITY COMPANY (LLC) NAME</b><br>Honest Abe Bank Trustee  |               | <b>SSA NO./CORP/OR LLC I.D. NO.</b><br>C1234567  |                  | <b>DRIVER'S LICENSE NUMBER</b><br>N/A    |                          |
| List all partners, corporate officers or LLC members, managers or officers, etc.*   |               | TITLE<br>(partner, officer, LLC member, LLC manager)   |                  | SOCIAL SECURITY NUMBER                   |                          |
| Mary Lamb   |               | President  |                  | 123-45-6789                              |                          |
| John Doe  |               | Vice President   |                  | 456-78-9123                              |                          |
| Susan Prose   |               | Secretary  |                  | 789-12-3456                              |                          |
| *If entity is a <b>Limited Partnership</b> , indicate General Partners with an (*). If needed, list additional partners, LLC members or officers on a separate sheet.   |               |  |                  |  |                          |
| <b>C. BUSINESS LOCATION</b> Street and Number (see instructions)<br>123 Shady Lane  |               | <b>CITY OR TOWN</b><br>Anytown   |                  | <b>STATE</b><br>CA                       | <b>ZIP CODE</b><br>12345 |
| <b>FAX NUMBER:</b>  |               | <b>E-MAIL ADDRESS:</b>   |                  |  |                          |
| <b>MAILING ADDRESS</b> (in care of P.O. Box or Street and Number)<br>Same   |               | <b>CITY OR TOWN</b>  |                  | <b>STATE</b>                             | <b>ZIP CODE</b>          |
| <b>D. HAVE YOU EVER BEEN REGISTERED WITH THE DEPARTMENT?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes  |               | <b>IF YES, ENTER EMPLOYER ACCOUNT NUMBER, BUSINESS NAME AND ADDRESS</b><br>ACCOUNT NUMBER BUSINESS NAME ADDRESS                            |                  |  |                          |
| <b>E. INDICATE FIRST QUARTER AND YEAR IN WHICH INCOME TAX IS WITHHELD.</b><br><input type="checkbox"/> Jan.-Mar. 20__ <input type="checkbox"/> Apr.-June 20__ <input type="checkbox"/> July-Sept. 20__ <input checked="" type="checkbox"/> Oct.-Dec. 2003   |               | <b>F. WILL YOU BE SUBJECT TO FEDERAL MONTHLY/SEMI-WEEKLY DEPOSITS?</b> <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes |                  |  |                          |
| <b>G. ORGANIZATION TYPE</b>   |               |  |                  |  |                          |
| <input type="checkbox"/> (IN) Individual Owner <input type="checkbox"/> (JV) Joint Venture <input type="checkbox"/> (LQ) Liquidation <input type="checkbox"/> (LLC) Limited Liability Company<br><input type="checkbox"/> (HW) Hus/Wife Co-Ownership <input type="checkbox"/> (RC) Receivership <input type="checkbox"/> (LP) Limited Partnership <input type="checkbox"/> (GO) Governmental<br><input type="checkbox"/> (GP) General Partnership <input type="checkbox"/> (BK) Bankruptcy <input type="checkbox"/> (TR) Trusteeship <input type="checkbox"/> (SD) School District<br><input checked="" type="checkbox"/> (CP) Corporation <input type="checkbox"/> (AS) Association <input type="checkbox"/> (EA) Estate Administration <input type="checkbox"/> (OT) Other (specify) _____  |               |  |                  |  |                          |
| <b>H. EMPLOYER TYPE:</b>  |               |  |                  |  |                          |
| <input type="checkbox"/> (01) Commercial <input type="checkbox"/> (04) Non Profit School <input type="checkbox"/> (09) Agriculture <input type="checkbox"/> (20) Red Cross<br><input type="checkbox"/> (02) Non Profit <input type="checkbox"/> (07) Public School <input type="checkbox"/> (10) Church or Religious Orders <input type="checkbox"/> (21) Public Entity<br><input type="checkbox"/> (03) Non Profit 501 C3 <input type="checkbox"/> (08) District Hospital <input checked="" type="checkbox"/> (12) Annuitant Payer <input type="checkbox"/> (28) State Hospital<br><input type="checkbox"/> (32) Pay Agent (SEE ADDITIONAL INSTRUCTIONS ON BACK)   |               |  |                  |  |                          |
| <b>NUMBER OF EMPLOYEES</b><br>10  |               |  |                  |  |                          |
| <b>I. BUSINESS TYPE:</b>  |               |  |                  |  |                          |
| <input type="checkbox"/> (81) Other Services (Not Public Admin.) <input type="checkbox"/> (51) Publication & Communication<br><input type="checkbox"/> (48) Transportation & Warehousing <input checked="" type="checkbox"/> (52) Finance & Insurance<br><input type="checkbox"/> (72) Accommodation & Food Services <input type="checkbox"/> (31) Manufacturing<br><input type="checkbox"/> (55) Management of Companies & Enterprises <input type="checkbox"/> (61) Educational Services<br><input type="checkbox"/> (54) Professional, Scientific & Technical Services <input type="checkbox"/> (92) Public Administration<br><input type="checkbox"/> (56) Administrative & Support, Waste Management & Remediation <input type="checkbox"/> (21) Mining<br><input type="checkbox"/> (11) Forestry, Fishing & Hunting <input type="checkbox"/> (22) Utilities<br><input type="checkbox"/> (62) Health Care & Social Assistance <input type="checkbox"/> (23) Construction<br><input type="checkbox"/> (53) Real Estate, Rental & Leasing <input type="checkbox"/> (44) Retail Trade<br><input type="checkbox"/> (71) Arts, Entertainment & Recreation |               |  |                  |  |                          |
| 1) Please describe the type of product or service your company provides.<br><br>Payer of Annuities  |               |  |                  |  |                          |
| 2) If MANUFACTURING, please provide a detailed description of your products and their production processes.:  |               |  |                  |  |                          |
| <b>J. CONTACT PERSON FOR BUSINESS</b>   |               |  |                  |  |                          |
| NAME  |               | TITLE  |                  | ADDRESS                                  |                          |
| Susan Prose, Secretary,   |               | 123 Shady Lane,  |                  | Anytown, CA 12345                        |                          |
| PHONE   |               | (123) 456-7890   |                  |  |                          |
| <b>K. Is this a(n):</b> <input checked="" type="checkbox"/> New business <input type="checkbox"/> On-going business just purchased ( <input type="checkbox"/> All <input type="checkbox"/> Part) <input type="checkbox"/> Other _____   |               |  |                  |  |                          |
| <input type="checkbox"/> Change of partner(s) <input type="checkbox"/> Change in form - (Sole proprietor to partnership; partnership to corporation; partnership to LLC merger; etc.)   |               |  |                  |  |                          |
| IF THE BUSINESS WAS PREVIOUSLY OWNED, PROVIDE THE FOLLOWING INFORMATION:  |               |  |                  |  |                          |
| Previous Owner  | Business Name | Purchase Price   | Date of Transfer | EDD Account Number                       |                          |
| <b>L. DECLARATION</b>   |               |  |                  |  |                          |
| These Statements are hereby declared to be correct to the best knowledge and belief of the undersigned.   |               |  |                  |  |                          |
| Signature <u>Mary Lamb</u>  |               | Date <u>10/31/03</u>   |                  | Residence Phone <u>(123) 987-6543</u>    |                          |
| Title <u>President</u>  |               | Residence Address <u>321 Money Lane, Anytown, CA 12345</u>   |                  |  |                          |
| (Owner, Partner, Corporate Officer, LLC Member, LLC Officer, etc.)  |               | Street   | City             | State                                    | ZIP Code                 |

## REGISTRATION FORM FOR EMPLOYERS OF HOUSEHOLD WORKERS (DE 1HW)

**Purpose:** Used by employers of household workers to register as a household employer with EDD. Household employers submitting a completed DE 1HW will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *Household Employer's Guide* (DE 8829).

How to obtain:

- EDD'S Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- Account Services Group at (916) 654-7041

| Tips for Preparing Form  | Common Errors to Avoid   |
|--|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Follow instructions on the bottom of DE 1HW.</li><li>• Completing all fields on the DE 1HW protects your account with unique identifiers.</li><li>• Estimate the sum of all wages (cash and noncash) you intend to pay to all household employees in current year. This will help you to determine if you are eligible to elect to pay California payroll taxes on an annual basis. If your estimated yearly wages are \$20,000 or less, you may mark the "yes" box in section I of the DE 1HW.</li><li>• Both employer and employee must agree to withhold Personal Income Tax from the household employee's wages.</li></ul> | <ul style="list-style-type: none"><li>• Completing the wrong DE 1. EDD has six customized DE 1 forms. Review all six forms, and complete the form that best describes your employing entity.</li><li>• Omitting dates.</li><li>• Incomplete information.</li><li>• Leaving blank fields on the form.</li><li>• Reporting information in an incorrect field.</li><li>• Transposing numbers or letters creating wrong information.</li><li>• Illegible information.</li><li>• Omitting your signature, title, telephone number, and date signed.</li></ul> |

# REGISTRATION FORM FOR EMPLOYERS OF HOUSEHOLD WORKERS (DE 1HW) (Continued)



This form will be the basic record of your ACCOUNT. **DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES OF \$750.** Please read the **INSTRUCTIONS** below before completing this form. **PLEASE PRINT OR TYPE.** Return this form to: **→**  
**If you are an agency providing household workers for clients, you must file a Registration Form for Commercial Employers (DE 1).**

EMPLOYMENT DEVELOPMENT DEPARTMENT  
ACCOUNT SERVICES GROUP, MIC 28  
P.O. BOX 826880  
SACRAMENTO CA 94280-0001  
(916) 654-7041 / FAX (916) 654-9211

## REGISTRATION FORM FOR EMPLOYERS OF HOUSEHOLD WORKERS

|                                 |                |  |  |  |         |       |          |    |                      |          |
|---------------------------------|----------------|--|--|--|---------|-------|----------|----|----------------------|----------|
| D<br>E<br>P<br>T<br>U<br>S<br>E | ACCOUNT NUMBER |  |  |  | QUARTER | ETCSO | FED CODE | 05 | ON-LINE PROCESS DATE | TAS CODE |
|                                 |                |  |  |  |         |       |          |    |                      |          |

|   |  |  |       |                         |                     |
|---|--|--|-------|-------------------------|---------------------|
| <b>A. EMPLOYER NAME(S)</b>  |  | SOCIAL SECURITY NUMBER   |       | DRIVER'S LICENSE NUMBER |                     |
| Ima Homemaker   |  | 123-45-6789  |       | Z1234567                |                     |
| <b>B. MAILING ADDRESS</b> P.O. Box or Street and Number   |  | CITY OR TOWN   | STATE | ZIP CODE                | BUSINESS PHONE      |
| P.O. Box 12345  |  | Anytown  | CA    | 12345                   | (123) 456-7890      |
| IN CARE OF:   |  | <b>C. EMPLOYEE WORK SITE ADDRESS</b>   |       |                         | COUNTY              |
|   |  | 123 Myhouse Street, Anytown, CA 12345  |       |                         | Care                |
| <b>D. TYPE OF ORGANIZATION</b>  |  | INDIVIDUAL <input checked="" type="checkbox"/> HUS/WIFE <input type="checkbox"/> CORPORATION <input type="checkbox"/> OTHER <input type="checkbox"/> |       |                         | Federal I.D. Number |
| <b>E. INDICATE QUARTER AND YEAR IN WHICH YOU FIRST PAID \$750 BUT NOT MORE THAN \$999 IN CASH WAGES:</b>  |  |  |       |                         | Number of Employees |
| <input type="checkbox"/> Jan-Mar 20__ <input type="checkbox"/> Apr-June 20__ <input type="checkbox"/> July-Sept 20__ <input type="checkbox"/> Oct-Dec 20__ <input checked="" type="checkbox"/> NONE |  |  |       |                         |                     |
| <b>F. INDICATE QUARTER AND YEAR IN WHICH YOU FIRST PAID \$1,000 OR MORE IN CASH WAGES:</b>  |  |  |       |                         | Number of Employees |
| <input checked="" type="checkbox"/> Jan-Mar 2003 <input type="checkbox"/> Apr-June 20__ <input type="checkbox"/> July-Sept 20__ <input type="checkbox"/> Oct-Dec 20__ <input type="checkbox"/> NONE |  |  |       |                         | 1                   |
| <b>G. WILL YOU WITHHOLD PERSONAL INCOME TAX FROM ANY EMPLOYEE WAGES?</b>  |  |  |       |                         |                     |
| <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES   |  |  |       |                         |                     |
| <b>H. HAVE YOU EVER BEEN REGISTERED WITH THIS DEPARTMENT?</b>   |  | IF YES, ENTER EMPLOYER ACCOUNT NUMBER, BUSINESS NAME AND ADDRESS   |       |                         |                     |
| <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES   |  | ACCOUNT NUMBER BUSINESS NAME ADDRESS   |       |                         |                     |
| <b>I. DO YOU ELECT TO PAY CALIFORNIA EMPLOYMENT TAXES ON AN ANNUAL BASIS?</b> <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES<br>SEE INSTRUCTIONS FOR MORE INFORMATION.         |  |  |       |                         |                     |
| <b>J. DECLARATION</b><br>These Statements are hereby declared to be correct to the best knowledge and belief of the undersigned.  |  |  |       |                         |                     |
| Signature <u>Ima Homemaker</u> Date <u>2/15/2003</u> Residence Phone <u>(123) 456-7890</u>  |  |  |       |                         |                     |
| Title <u>Owner</u> Residence Address <u>123 Myhouse Street, Anytown, CA 12345</u>   |  |  |       |                         |                     |
| (Owner, Partner, Officer, etc.) Street City State ZIP Code  |  |  |       |                         |                     |

**INSTRUCTIONS:** You must fill out this form to register with EDD within 15 days of employing and paying household workers cash wages totaling \$750 or more in any calendar quarter. Complete all sections as follows:

- Enter full name, social security number and driver's license number of the employer(s) of the household worker(s).
- Enter the address where EDD correspondence and forms should be sent.
- Enter address where household worker performs duties if different than mailing address. Enter county of work location.
- Check the appropriate box, if other, please specify. Enter federal identification number(s) if not assigned, enter "applies for".
- Check the appropriate box when you first paid \$750 or more in cash wages. Enter total number of household employees working for you. These wages are subject to state disability insurance withholding.
- Check the appropriate box when you first paid \$1,000 or more in cash wages, or check none. Enter the total number of employees working for you. These wages are subject to Unemployment Insurance and Employment Training Taxes and State Disability Insurance withholdings. Both household worker and household employer must agree if personal income tax is withheld from worker's wages.
- Check the appropriate box.
- Check no or yes box and provide additional information for yes answers.
- If you will pay \$20,000 or less in wages per year, you may elect to pay California employment taxes on an annual basis. (The sum of all subject wages, cash or non-cash, paid to all employees must be no more than \$20,000 per year.) Wage information paid to your employees must be reported on a quarterly basis on a form which will be supplied to you. If you pay more than \$20,000 in a year, the election will be terminated and you will be required to file quarterly tax returns for the remainder of the year and submit a new election if you wish to participate in the program in the future.
- This declaration must be signed by one of the persons listed in A.

We will notify you of your EDD account number by mail. To help you understand your tax withholding and filing responsibilities, you will be sent a **Household Employer's Guide, DE 8829**. You can also contact your nearest Employment Tax Customer Service Office as listed in the white pages of the telephone directory.

DE 1 HW Rev. 5 (6-01)

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**REGISTRATION FORM FOR GOVERNMENTAL ORGANIZATIONS, PUBLIC SCHOOLS, & INDIAN TRIBES (DE 1GS)**

**Purpose:** Used by governmental organizations, public schools, and Indian tribes to register as an employer with EDD. Employers submitting a completed DE 1GS will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer's Guide* (DE 44).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- Account Services Group at (916) 654-7041

| Tips for Preparing Form   | Common Errors to Avoid  |
|---|---|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Follow instructions on back of DE 1GS.</li><li>• Completing all fields on the DE 1GS protects your account with unique identifiers.</li><li>• File a new DE 1GS when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li></ul> | <ul style="list-style-type: none"><li>• Completing the wrong DE1. EDD has six customized DE 1 forms. Review all six forms, and complete the form that best describes your employing entity.</li><li>• Omitting dates.</li><li>• Incomplete information.</li><li>• Leaving blank fields on the form.</li><li>• Reporting information in an incorrect field.</li><li>• Transposing numbers or letters creating wrong information.</li><li>• Illegible information.</li><li>• Omitting your signature and date signed.</li><li>• Not providing a business contact name and phone number.</li></ul> |



**REGISTRATION FORM FOR GOVERNMENTAL ORGANIZATIONS, PUBLIC SCHOOLS, & INDIAN TRIBES (DE 1GS) (Continued)**



This form will be the basic record of YOUR ACCOUNT. **DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00.** Please read the **INSTRUCTIONS** on the back before completing this form. **PLEASE PRINT OR TYPE.** Return this form to:

EMPLOYMENT DEVELOPMENT DEPARTMENT  
ACCOUNT SERVICES GROUP, MIC 28  
P.O. BOX 826880  
SACRAMENTO CA 94280-0001  
(916) 654-7041 / FAX 654-9211

**REGISTRATION FORM FOR GOVERNMENTAL ORGANIZATIONS, PUBLIC SCHOOLS, & INDIAN TRIBES**

|                                 |                |  |  |  |  |  |         |  |       |  |          |  |                      |          |
|---------------------------------|----------------|--|--|--|--|--|---------|--|-------|--|----------|--|----------------------|----------|
| D<br>E<br>P<br>T<br>U<br>S<br>E | ACCOUNT NUMBER |  |  |  |  |  | QUARTER |  | ETCSO |  | FED CODE |  | ON-LINE PROCESS DATE | TAS CODE |
|                                 |                |  |  |  |  |  |         |  |       |  |          |  |                      |          |

|   |  |   |  |   |  |                                   |  |
|---|--|---|--|---|--|-----------------------------------|--|
| <b>A. BUSINESS NAME</b><br>None   |  |   |  | OWNERSHIP BEGAN OPERATING<br>MONTH: 10 DAY: 01 YEAR: 03   |  | FEDERAL I.D. NUMBER<br>12-3456789 |  |
| <b>B. ORGANIZATION OR TRIBE NAME</b><br>Horizon Harbor District   |  |   |  | NATURE OF ACTIVITY<br>Port Administration   |  |                                   |  |
| List all principal officers or administrators   |  | TITLE   |  | SOCIAL SECURITY NUMBER  |  | DRIVER'S LICENSE NUMBER           |  |
| Betty Taylor  |  | Administrator   |  | 123-45-6789   |  | A1234567                          |  |
| James Doe   |  | Secretary   |  | 456-78-9123   |  | B7654321                          |  |
|   |  |   |  |   |  |                                   |  |
| <b>C. BUSINESS LOCATION</b> Street and Number (see instructions)<br>123 Sunset Court  |  |   |  | CITY OR TOWN<br>Horizon   |  | STATE<br>CA                       |  |
|   |  |   |  | ZIP CODE<br>12345   |  | COUNTY<br>Dawn                    |  |
| FAX NUMBER:   |  |   |  | E-MAIL ADDRESS:   |  |                                   |  |
| MAILING ADDRESS (in care of P.O. Box or Street and Number)<br>Same  |  |   |  | CITY OR TOWN  |  | PHONE NUMBER<br>(123) 456-7890    |  |
| <b>D. HAVE YOU EVER BEEN REGISTERED WITH THE DEPARTMENT?</b><br><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes   |  | <b>IF YES, ENTER EMPLOYER ACCOUNT NUMBER, BUSINESS NAME AND ADDRESS</b><br>ACCOUNT NUMBER BUSINESS NAME ADDRESS PHONE NO. |  |   |  |                                   |  |
| <b>E. INDICATE FIRST QUARTER AND YEAR IN WHICH YOU PAID WAGES.</b><br><input type="checkbox"/> Jan.-Mar. 20__ <input type="checkbox"/> Apr.-June 20__ <input type="checkbox"/> July-Sept. 20__ <input checked="" type="checkbox"/> Oct.-Dec. 2003   |  |   |  | <b>F. WILL YOU BE SUBJECT TO FEDERAL MONTHLY/SEMI-WEEKLY DEPOSITS?</b><br><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes   |  |                                   |  |
| <b>G. ORGANIZATION TYPE</b><br><input type="checkbox"/> (SD) SCHOOL DISTRICT <input type="checkbox"/> (IT) INDIAN TRIBE<br><input checked="" type="checkbox"/> (GO) GOVERNMENTAL <input type="checkbox"/> (OT) OTHER (Specify) _____  |  |   |  | <b>H. WOULD YOU LIKE INFORMATION ON THE FOLLOWING ALTERNATIVE UNEMPLOYMENT INSURANCE FINANCING?</b><br><input checked="" type="checkbox"/> No <input type="checkbox"/> Cost of Benefits <input type="checkbox"/> School Employees Fund<br><input type="checkbox"/> Yes <input type="checkbox"/> Election of Disability Coverage |  |                                   |  |
| <b>I. EMPLOYER TYPE</b><br><input type="checkbox"/> (07) Public School <input type="checkbox"/> (11) Indian Tribe <input type="checkbox"/> (15) State Colleges <input checked="" type="checkbox"/> (21) Public Entity <input type="checkbox"/> (28) State Hospital<br><input type="checkbox"/> (08) District Hospital <input type="checkbox"/> (14) University of CA <input type="checkbox"/> (16) District Fair <input type="checkbox"/> (26) Fed-State Withholdings   |  |   |  |   |  | NUMBER OF EMPLOYEES<br>3          |  |
| <b>J. CONTACT PERSON FOR BUSINESS</b> NAME TITLE ADDRESS PHONE<br>James Doe, Secretary, 123 Sunset Court, Horizon, CA 12345 (123) 456-7890  |  |   |  |   |  |                                   |  |
| <b>K. SUPPORTIVE SERVICES</b><br>If you are part of a larger organization and you are primarily engaged in providing supportive services to other establishments of the larger organization, check one of these boxes.<br>(1) <input type="checkbox"/> Control Administrative (headquarters, etc.) (3) <input type="checkbox"/> Storage (warehouse) (5) <input type="checkbox"/> Does not apply<br>(2) <input type="checkbox"/> Research, development, or testing (4) <input checked="" type="checkbox"/> Other (specify) <u>Special District</u> |  |   |  |   |  |                                   |  |
| <b>L. DECLARATION</b><br>These Statements are hereby declared to be correct to the best knowledge and belief of the undersigned.<br>Signature <u>Betty Taylor</u> Date <u>10/15/03</u> Residence Phone <u>(123) 987-6543</u><br>Title <u>Administrator</u> Residence Address <u>135 Ocean Avenue, Horizon, CA 12345</u><br>(Officer, Administrator, etc.) Street City State ZIP Code  |  |   |  |   |  |                                   |  |

## REGISTRATION FORM FOR NON-PROFIT EMPLOYERS (DE 1NP)

**Purpose:** Used by non-profit employers to register as an employer with EDD. Employers submitting a completed DE 1NP will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer's Guide* (DE 44).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- Account Services Group at (916) 654-7041

| Tips for Preparing Form   | Common Errors to Avoid   |
|---|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Follow instructions on back of DE 1NP.</li><li>• Completing all fields on the DE 1NP protects your account with unique identifiers.</li><li>• File a new DE 1NP when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li></ul> | <ul style="list-style-type: none"><li>• Completing the wrong DE 1. EDD has six customized DE 1 forms. Review all six forms, and complete the form that best describes your employing entity.</li><li>• Omitting dates.</li><li>• Incomplete information.</li><li>• Leaving blank fields on the form.</li><li>• Reporting information in an incorrect field.</li><li>• Transposing numbers or letters creating wrong information.</li><li>• Illegible information.</li><li>• Omitting your signature and date signed.</li><li>• Not providing a business contact name and phone number.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. What does "Ownership Began Operating" mean?

A. The date the new ownership began operating the business.

Q. What is a "Federal I.D. Number?"

A. The nine-digit Federal Employer Identification Number (FEIN) assigned to you by the Internal Revenue Service.

Q. Which "Business Location" should be listed on the DE 1NP?

A. The physical address where the business is located in California.

Q. Which officer(s) should be listed on the DE 1NP?

A. All officers listed on the Articles of Incorporation.

Q. Who can sign the DE 1NP?

A. The DE 1NP may be signed by the owner, a partner, officer, member, manager, bookkeeper, or a tax practitioner with a *Power of Attorney Declaration* (DE 48).

# REGISTRATION FORM FOR NON-PROFIT EMPLOYERS (DE 1NP) (Continued)



This form will be the basic record of YOUR ACCOUNT. **DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00.** Please read the **INSTRUCTIONS** on the back before completing this form. **PLEASE PRINT OR TYPE.** Return this form to:

EMPLOYMENT DEVELOPMENT DEPARTMENT  
ACCOUNT SERVICES GROUP, MIC 28  
P.O. BOX 826880  
SACRAMENTO CA 94280-0001  
(916) 654-7041 / FAX (916) 654-9211

## REGISTRATION FORM FOR NON-PROFIT EMPLOYERS

|               |                |  |  |  |  |  |         |       |          |                      |          |
|---------------|----------------|--|--|--|--|--|---------|-------|----------|----------------------|----------|
| DEPT<br>UNEMP | ACCOUNT NUMBER |  |  |  |  |  | QUARTER | ETCSO | FED CODE | ON-LINE PROCESS DATE | TAS CODE |
|               |                |  |  |  |  |  |         |       |          |                      |          |

|   |  |  |   |   |   |  |                                       |
|---|--|--|---|---|---|--|---------------------------------------|
| <b>A. BUSINESS NAME</b><br>None   |  |  |   | <b>DATE OWNERSHIP BEGAN OPERATING</b><br>MONTH: 01 DAY: 01 YEAR: 03   |   | <b>FEDERAL I.D. NUMBER</b><br>12-3456789     |                                       |
| <b>B. ORGANIZATION OR CORPORATION NAME</b><br>Saint Paul's Church   |  |  |   |   |   | <b>CALIFORNIA CORP. I.D. NO.</b><br>S1234567 |                                       |
| <b>List all officers names</b>  |  |  | <b>TITLE</b><br>Indicate officer title  |   | <b>SOCIAL SECURITY NUMBER</b>   |  | <b>DRIVER'S LICENSE NUMBER</b>        |
| Rev. Jack Johnson   |  |  | President   |   | 123-45-6789   |  | Z2345678                              |
| Jill Fell   |  |  | Vice President  |   | 234-56-7890   |  | M1234567                              |
|   |  |  |   |   |   |  |                                       |
| <b>C. BUSINESS LOCATION</b> Street and Number (see instructions)<br>321 Sunday Drive  |  |  |   | <b>CITY OR TOWN</b><br>Churchtown   | <b>STATE</b><br>CA  | <b>ZIP CODE</b><br>12345                     | <b>COUNTY</b><br>Parish               |
| <b>FAX NUMBER:</b> (123) 456-7890 <b>E-MAIL ADDRESS</b>   |  |  |   |   |   |  |                                       |
| <b>MAILING ADDRESS</b> (in care of P.O. Box or Street and Number)<br>Same   |  |  |   | <b>CITY OR TOWN</b>   | <b>STATE</b>  | <b>ZIP CODE</b>                              | <b>PHONE NUMBER</b><br>(123) 987-6543 |
| <b>D. HAS THE ORGANIZATION EVER BEEN REGISTERED WITH THE DEPARTMENT?</b><br><input checked="" type="checkbox"/> NO <input type="checkbox"/> YES   |  |  | <b>IF YES, ENTER EMPLOYER ACCOUNT NUMBER, BUSINESS NAME AND ADDRESS</b><br>ACCT NO. BUSINESS NAME ADDRESS |   |   |  |                                       |
| <b>E. Indicate first quarter and year in which wages exceeded \$100.</b><br><input checked="" type="checkbox"/> Jan.-Mar. 2003 <input type="checkbox"/> Apr.-June 20__ <input type="checkbox"/> July-Sept. 20__ <input type="checkbox"/> Oct.-Dec. 20__   |  |  |   | <b>F. Will you be subject to Federal monthly/semi-weekly deposits?</b><br><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes |   |  |                                       |
| <b>G. ORGANIZATION TYPE</b><br><input checked="" type="checkbox"/> (CP) CORPORATION <input type="checkbox"/> (AS) ASSOCIATION<br><input type="checkbox"/> (OT) OTHER (Specify) _____  |  |  | <b>Number of Employees</b><br>4   |   | <b>H. Would you like information on the following Unemployment Insurance alternative financing methods?</b><br><input checked="" type="checkbox"/> No <input type="checkbox"/> Cost of Benefits |  |                                       |
| <b>I. EMPLOYER TYPE</b><br><input type="checkbox"/> (03) Non Profit 501 C3 <input checked="" type="checkbox"/> (10) Church or religious orders<br><input type="checkbox"/> (02) Non Profit <input type="checkbox"/> (04) Non Profit School <input type="checkbox"/> (20) Red Cross  |  |  | <b>J. Briefly describe your non-profit activity.</b><br>Religious   |   |   |  |                                       |
| <b>K. CONTACT PERSON FOR BUSINESS</b> NAME TITLE ADDRESS PHONE<br>Jill Fell, Vice President, 321 Sunday Dr, Churchtown (123) 456-7890   |  |  |   |   |   |  |                                       |
| <b>L. SUPPORTIVE SERVICES</b><br>If you are part of a larger organization and you are primarily engaged in providing supportive services to other establishments of the larger organization, check one of these boxes.<br>(1) <input type="checkbox"/> Control Administrative (headquarters, etc.) (3) <input type="checkbox"/> Storage (warehouse) (5) <input checked="" type="checkbox"/> Does not apply<br>(2) <input type="checkbox"/> Research, development, or testing (4) <input type="checkbox"/> Other (specify) _____ |  |  |   |   |   |  |                                       |
| <b>M. Is this a(n):</b><br><input checked="" type="checkbox"/> New business <input type="checkbox"/> On-going business just purchased ( <input type="checkbox"/> All <input type="checkbox"/> Part) <input type="checkbox"/> Other _____<br><input type="checkbox"/> Change in form - (incorporation, merger, etc.)<br>IF THE BUSINESS WAS PREVIOUSLY OWNED, PROVIDE THE FOLLOWING INFORMATION:<br>Previous Owner Business Name Purchase Price Date of Transfer EDD Account Number  |  |  |   |   |   |  |                                       |
| <b>N. DECLARATION</b><br>These Statements are hereby declared to be correct to the best knowledge and belief of the undersigned.<br>Signature <u>Jack Johnson</u> Date <u>1/15/03</u> Residence Phone <u>(123) 987-6543</u><br>Title <u>President</u> Residence Address <u>321-A Sunday Drive, Churchtown, CA 12345</u><br>(Officer, Administrator, etc.) Street City State ZIP Code  |  |  |   |   |   |  |                                       |

DE 1NP Rev. 3 (6-01)

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## REPORT OF INDEPENDENT CONTRACTOR(S) (DE 542)

**Purpose:** Used by any business or government entity that is required to file a federal Form 1099-MISC for services performed. It is used to report specific information to EDD regarding any independent contractor providing services to you or your business. (An independent contractor is an individual who is not an employee of a business/government entity for California purposes and who receives compensation for or executes a contract for services performed for a business/government entity, either in or outside of California.) This information is used to locate parents who are delinquent in their child support payments.

New employers receive a DE 542 as part of their new employer package.

**When due:** The DE 542 must be filed within 20 days of either making payments totaling \$600 or more or entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier.

**Refer to:** *California Employer's Guide* (DE 44).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Taxpayer Assistance Center at (888) 745-3886
- Account Services Group at (916) 657-0529

| Tips for Preparing Form  | Common Errors to Avoid  |
|--|---|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Use the current DE 542 form.</li><li>• Provide the service-provider's social security number (SSN), not the Federal Employer Identification Number (FEIN).</li><li>• Follow instructions on back of DE 542.</li><li>• If you use a typewriter or printer, ignore the boxes and type in <b>UPPERCASE</b>. Do not use dashes or slashes.</li><li>• If you hand print this form, print each letter or number in a separate box of the string of boxes for each information field. Do not use commas or periods.</li><li>• Always supply your EDD employer account number, if applicable.</li><li>• You do not need to file the DE 542 until entering into a contract for \$600 or more or making payments of \$600 or more to an independent contractor in any calendar year.</li></ul> | <ul style="list-style-type: none"><li>• Using a form not approved by EDD.</li><li>• Using red ink.</li><li>• Incomplete information.</li><li>• Missing/incorrect EDD employer account number.</li><li>• Missing contact person name and phone number.</li><li>• Missing FEIN.</li><li>• Missing social security numbers.</li><li>• Missing contract start and expiration dates.</li><li>• Missing contract amounts.</li><li>• Reporting information in incorrect field.</li><li>• Transposing numbers or letters creating wrong information.</li><li>• Illegible information.</li></ul> |

## ***REPORT OF INDEPENDENT CONTRACTOR(S) (DE 542) (Continued)***

### **FREQUENTLY ASKED QUESTIONS**

Q. Who must report?

A. Any business or government entity required to file a federal Form 1099-MISC for services performed by an independent contractor.

Q. Who do I report?

A. An individual (independent contractor) who receives compensation for work performed or who enters into a contract for services for which a federal Form 1099-MISC will be filed.

Q. When do I report?

A. Within 20 days of either making payments totaling \$600 or more or entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier.

Q. What do I do if it is difficult to determine when the contract will equal or exceed \$600 or if there is no set contract amount?

A. If you are unable to determine when total payments made equal or exceed \$600, you may estimate the dollar amount of the contract and check the box on the DE 542 that indicates "ongoing." If there is no set contract amount, you may report when the aggregate payments in a calendar year equal or exceed \$600 and check the "ongoing" box.

# REPORT OF INDEPENDENT CONTRACTOR(S) (DE 542) (Continued)



## REPORT OF INDEPENDENT CONTRACTOR(S)



05420101

See detailed instructions on page 2. Please type or print.

### SERVICE-RECIPIENT (BUSINESS OR GOVERNMENT ENTITY):

|   |                             |                                     |                                  |                          |
|---|-----------------------------|-------------------------------------|----------------------------------|--------------------------|
| DATE<br>04 09 03 D Y Y                              | FEDERAL ID NO.<br>123456789 | CA EMPLOYER ACCOUNT NO.<br>87654321 | SOCIAL SECURITY NO.<br>567890123 | NO. OF FORMS NEEDED<br>2 |
| SERVICE-RECIPIENT NAME / BUSINESS NAME<br>ABC STORE |                             |                                     | CONTACT PERSON<br>JANE JONES     |                          |
| ADDRESS<br>123 MAIN ST                              |                             |                                     | TELEPHONE NO.<br>123 4567890     |                          |
| CITY<br>ANYTOWN                                     |                             |                                     | STATE<br>CA                      | ZIP<br>12345             |

### SERVICE-PROVIDER (INDEPENDENT CONTRACTOR):

|   |                               |   |   |  |
|---|-------------------------------|---|---|--|
| FIRST NAME<br>FRED                                | MI<br>C                       | LAST NAME<br>HILL                                   |   |  |
| SOCIAL SECURITY NO.<br>098765432                  | STREET NO.<br>421             | STREET NAME<br>OAK AVENUE                           | UNIT/APT.<br>5  |  |
| CITY<br>ANYTOWN                                   | STATE<br>CA                   | ZIP<br>12345  |   |  |
| START DATE OF CONTRACT<br>04 01 03<br>M M D D Y Y | AMOUNT OF CONTRACT<br>1000.00 | CONTRACT EXPIRATION DATE<br>08 30 03<br>M M D D Y Y | CHECK HERE IF CONTRACT IS ONGOING<br><input type="checkbox"/> |  |

|                        |                    |                          |                                   |  |
|------------------------|--------------------|--------------------------|-----------------------------------|--|
| FIRST NAME             | MI                 | LAST NAME                |                                   |  |
| SOCIAL SECURITY NO.    | STREET NO.         | STREET NAME              | UNIT/APT.                         |  |
| CITY                   | STATE              | ZIP                      |                                   |  |
| START DATE OF CONTRACT | AMOUNT OF CONTRACT | CONTRACT EXPIRATION DATE | CHECK HERE IF CONTRACT IS ONGOING |  |
| M M D D Y Y            |                    | M M D D Y Y              | <input type="checkbox"/>          |  |

|                        |                    |                          |                                   |  |
|------------------------|--------------------|--------------------------|-----------------------------------|--|
| FIRST NAME             | MI                 | LAST NAME                |                                   |  |
| SOCIAL SECURITY NO.    | STREET NO.         | STREET NAME              | UNIT/APT.                         |  |
| CITY                   | STATE              | ZIP                      |                                   |  |
| START DATE OF CONTRACT | AMOUNT OF CONTRACT | CONTRACT EXPIRATION DATE | CHECK HERE IF CONTRACT IS ONGOING |  |
| M M D D Y Y            |                    | M M D D Y Y              | <input type="checkbox"/>          |  |



DE 542 Rev. 1 (1-01) (INTERNET) MAIL TO: Employment Development Department • P.O. Box 997350, MIC 99 • Sacramento, CA 95899-7350  
or Fax to (916) 255-3211

Page 1 of 2

CU

## REPORT OF NEW EMPLOYEE(S) (DE 34)

**Purpose:** Used by all employers to report new employees to the New Employee Registry (NER). The NER assists California's Department of Child Support Services and Department of Justice in the collection of delinquent child support obligations.

Employers must also report the actual start-of-work date (not the date hired) for each newly hired employee so that the NER data can be cross-matched against Unemployment Insurance benefit claims. This will result in the early detection and prevention of UI benefit overpayments.

New employers receive a DE 34 as part of their new employer package.

**When due:** Within 20 days of the start-of-work date for all newly hired employees. If an employee returns to work after a layoff or leave of absence and is required to complete a new IRS *Employee's Withholding Allowance Certificate* (Form W-4), the employer must report the employee as a new hire.

If the returning employee was not formally terminated or removed from payroll records, you do not need to report the employee as a new hire.

**Refer to:** *California Employer's Guide* (DE 44).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form   | Common Errors to Avoid   |
|---|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Use the current DE 34 form.</li><li>• Provide the employee's social security number.</li><li>• Follow instructions on back of DE 34.</li><li>• If you use a typewriter or printer, ignore the boxes and type in <b>UPPERCASE</b>. Do not use dashes or slashes.</li><li>• If you hand print the form, print each letter or number in a separate box of the string of boxes for each information field. Do not use commas or periods.</li><li>• Always supply your EDD employer account number, if known.</li><li>• If the returning employee was not formally terminated or removed from payroll records, do not report the employee as a new hire.</li></ul> | <ul style="list-style-type: none"><li>• Missing or incorrect EDD employer account number.</li><li>• Using red ink.</li><li>• Missing Federal Employer Identification Number (FEIN).</li><li>• Missing employee social security numbers.</li><li>• Illegible information.</li><li>• Reporting information in an incorrect field.</li><li>• Transposing numbers or letters creating wrong information.</li><li>• Incomplete information.</li></ul> |

## ***REPORT OF NEW EMPLOYEE(S) (DE 34) (Continued)***

### **FREQUENTLY ASKED QUESTIONS**

Q Who must report?

A. All employers and government entities. Out-of-state employers can select one state in which to report their new hires and must file by magnetic media.

Q. Who do I report?

A. All newly hired or rehired employees.

Q. When do I report?

A. Within 20 days of the start-of-work date.

Q. What information do I report?

A. The employee's social security number, first name, middle initial, last name, address, and start-of-work date and your business name, address, EDD employer account number, and FEIN.



# REPORT OF NEW EMPLOYEE(S) (DE 34) (Continued)



## REPORT OF NEW EMPLOYEE(S)

See detailed instructions on page 2. Please type or print.  
NOTE: Report new employees within 20 days of start of work.



00340600



|                      |                                     |             |                             |                          |
|----------------------|-------------------------------------|-------------|-----------------------------|--------------------------|
| DATE<br>063003 D Y Y | CA EMPLOYER ACCOUNT NO.<br>12345678 | BRANCH CODE | FEDERAL ID NO.<br>234567890 | NO. OF FORMS NEEDED<br>2 |
|----------------------|-------------------------------------|-------------|-----------------------------|--------------------------|

|   |                              |                                 |
|---|------------------------------|---------------------------------|
| BUSINESS NAME<br>California Business          | CONTACT PERSON<br>Jane Brown | TELEPHONE NO.<br>(123) 456-7890 |
| ADDRESS<br>123 Main Street, Anytown, CA 12345 | CITY<br>Anytown              | STATE<br>CA                     |

|                                  |                   |                                    |
|----------------------------------|-------------------|------------------------------------|
| EMPLOYEE FIRST NAME<br>ROBERT    | MI<br>M           | EMPLOYEE LAST NAME<br>SMITH        |
| SOCIAL SECURITY NO.<br>123456789 | STREET NO.<br>333 | STREET NAME<br>MAPLE STREET        |
| CITY<br>ANYTOWN                  | STATE<br>CA       | ZIP<br>12345                       |
|                                  |                   | START-OF-WORK DATE<br>061603 D Y Y |

|                                  |                   |                                    |
|----------------------------------|-------------------|------------------------------------|
| EMPLOYEE FIRST NAME<br>CINDY     | MI<br>S           | EMPLOYEE LAST NAME<br>JONES        |
| SOCIAL SECURITY NO.<br>234567890 | STREET NO.<br>444 | STREET NAME<br>ELM STREET          |
| CITY<br>ANYTOWN                  | STATE<br>CA       | ZIP<br>23456                       |
|                                  |                   | START-OF-WORK DATE<br>062303 D Y Y |

|                     |            |                                   |
|---------------------|------------|-----------------------------------|
| EMPLOYEE FIRST NAME | MI         | EMPLOYEE LAST NAME                |
| SOCIAL SECURITY NO. | STREET NO. | STREET NAME                       |
| CITY                | STATE      | ZIP                               |
|                     |            | START-OF-WORK DATE<br>M M D D Y Y |

|                     |            |                                   |
|---------------------|------------|-----------------------------------|
| EMPLOYEE FIRST NAME | MI         | EMPLOYEE LAST NAME                |
| SOCIAL SECURITY NO. | STREET NO. | STREET NAME                       |
| CITY                | STATE      | ZIP                               |
|                     |            | START-OF-WORK DATE<br>M M D D Y Y |

|                     |            |                                   |
|---------------------|------------|-----------------------------------|
| EMPLOYEE FIRST NAME | MI         | EMPLOYEE LAST NAME                |
| SOCIAL SECURITY NO. | STREET NO. | STREET NAME                       |
| CITY                | STATE      | ZIP                               |
|                     |            | START-OF-WORK DATE<br>M M D D Y Y |

|                     |            |                                   |
|---------------------|------------|-----------------------------------|
| EMPLOYEE FIRST NAME | MI         | EMPLOYEE LAST NAME                |
| SOCIAL SECURITY NO. | STREET NO. | STREET NAME                       |
| CITY                | STATE      | ZIP                               |
|                     |            | START-OF-WORK DATE<br>M M D D Y Y |



DE 34 Rev. 4 (6-00)

MAIL TO: Employment Development Department / P.O. Box 997016, MIC 23 / West Sacramento, CA 95799-7016  
or Fax to (916) 255-0951



## REQUEST FOR STATE INCOME TAX WITHHOLDING FROM SICK PAY (DE 4S)

**Purpose:** Used by an employee to advise a third-party sick payer that the employee wants to voluntarily request California Personal Income Tax (PIT) withholding from third-party sick pay.

Used by the third-party payer to compute the amount of PIT to withhold.

**When used:** The DE 4S is completed by the employee prior to starting voluntary PIT withholding.

**Refer to:** *Information Sheet: Third-Party Sick Pay* (DE 231R).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form  | Common Errors to Avoid  |
|--|---|
| <ul style="list-style-type: none"><li>• Provide the correct social security number.</li><li>• The form <b>must</b> be signed and dated in order to be valid.</li></ul> | <ul style="list-style-type: none"><li>• Missing social security number or signature.</li><li>• Illegible information.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. What is "Third-Party Sick Pay"?

A. Third-party payers such as insurance companies or trusts pay sick pay in place of wages. These payments are made to employees during any period when the employee is absent from work due to illness or injury under a plan established for a participating employer.

Q. Is it mandatory for an employee to complete the DE 4S?

A. No. Withholding California PIT on third-party sick pay is optional. The form (or a letter containing the same information) must be completed for an employee to voluntarily request California PIT withholding on third-party sick pay.

Q. Can the federal Form W-4S be used for California PIT withholding on sick pay?

A. No. The Form W-4S is for federal income tax withholding from sick pay only.

Q. Where does the employee send this form when completed?

A. The DE 4S should be provided to the third-party payer before payment of the third-party sick pay. The third-party payer retains the form in their records.

# REQUEST FOR STATE INCOME TAX WITHHOLDING FROM SICK PAY (DE 4S) (Continued)



State of California – Employment Development Department

## Request for State Income Tax Withholding From Sick Pay

► File this form with the payer of your sick pay.

Form DE 4S



Type or print your full name

John Hancock

Your social security number

987-65-4321

Home address (number and street or rural route)

321 Main Street

City or town, state, and ZIP code

Our Town, CA 12345

Claim or identification number (if any) .....

I request income tax withholding from my sick-pay payments. I want the following amount to be withheld from each payment ..... \$ 50.80

Employee's signature ► John Hancock

Date ► 03/01/03

..... Detach along this line. Give the top part of this form to the payer; keep the lower part for your records. ....

### General Instructions

**The Information Practices Act Notice.** – Information collected on this is for administering the Personal Income Tax Law, Section 13028.6 of the California Unemployment Insurance Code.

**Purpose of Form.** – To request State Income Tax withholding from sick pay. File this form ONLY if the sick pay is received from a third party, such as an insurance company or trust. You do not have to file this form if you receive sick pay from your employer as you have previously submitted a withholding form.

You may not want to use Form DE 4S if you already have all your tax liability covered by estimated tax payments or other withholding.

**Definition.** – Sick pay is a payment you receive:

- (a) under a plan your employer takes part in, and

- (b) in place of wages for any period when you are temporarily absent from work because of sickness or injury.

**Amount to Be Withheld.** – Enter on this form the amount you want withheld from each payment. You can use the worksheet accompanying Form DE 4 to estimate the amount of income tax you want withheld from each sick-pay payment.

**Statement of Income Tax Withheld.** – After the end of the year, you will receive a Form W-2 reporting the taxable sick pay paid and income tax withheld during the prior year. These amounts may be including on your W-2 with your other wages and withholding.

**Changing Your Withholding.** – Form DE 4S remains in effect until you change or cancel it. You can do this by giving a new DE 4S or a written notice to the payer of your sick pay.

DE 4S (10-87)

CU

## STATEMENT OF CHARGES TO RESERVE ACCOUNT (DE 428T)

**Purpose:** To notify employers of charges to their Unemployment Insurance (UI) reserve account during the previous fiscal year that ended on June 30. These charges are one of the factors used to determine their UI rate for the coming year.

**When mailed:** The DE 428T statements are mailed to employers each year in September.

**When due:** No response is required unless you disagree. You may protest any item on the DE 428T. Protest instructions are included in the *Explanation and Instruction Sheet for DE 428T* (DE 428C).

**Refer to:** *California Employer's Guide* (DE 44) and *Explanation and Instruction Sheet for DE 428T* (DE 428C).

How to obtain:

- Contribution Rate Group at (916) 653-7795

## FREQUENTLY ASKED QUESTIONS

Q. When can I expect a response to my protest letter?

A. Due to the volume of protests received, it may be up to nine months before you receive a written response.

Q. I have submitted a request for a ruling but have not received a response. What action should I take?

A. Do not take follow-up action any sooner than 90 days from the day you submitted your request. However, if you receive your DE 428T and you still have not received a response to your request for a ruling, you should inquire immediately.

Q. What if I never received any notice prior to the DE 428T?

A. The claimant's **last** employer receives a *Notice of Unemployment Insurance Claim Filed* (DE 1101C/Z). **All** base period employers receive a *Notice of Wages Used for Unemployment Insurance (UI) Claim* (DE 1545). If you did not receive a DE 1101C/Z or DE 1545, file a written protest and EDD will investigate.

Q. I have a favorable ruling. Why is my account being charged?

A. The ruling may have been issued after the cutoff date (second Friday in August). There may be an error on the ruling. File a written protest, and EDD will investigate.

Q. How long is the claimant eligible for UI benefits?

A. Once the claimant is eligible for benefits, he or she has one year from the date of claim in which to draw his or her maximum award.

Q. What if this person never worked for me or worked for me a long time ago?

A. Each claim is based on wages paid during a one-year base period. The base period is determined by the date the claim was filed and may include wages reported up to 19 months prior to the claim date. Charges are controlled by social security number. Check your tax reports for the quarters in the base period of the claim.

Q. How can I be charged this much when the person worked only a short period of time?

A. California law does not distinguish between temporary or permanent employees. If a claimant has sufficient wages to file a claim, he or she may be eligible for benefits. The maximum amount of benefits chargeable is 26 times the weekly benefit amount or one-half the base period wages plus \$1, whichever is less.

# STATEMENT OF CHARGES TO RESERVE ACCOUNT (DE 428T) (Continued)



P.O. Box 826880 / MIC 04 / Sacramento, CA 94280-0001 / (916) 653-7795

Your Account Number: 123-4567-8

MAIL DATE: 10/04/02

## STATEMENT OF CHARGES TO RESERVE ACCOUNT

John Hancock  
123 Main Street  
Anytown, CA 12345

CHARGES THRU 06/30/02

THIS IS NOT  
A BILL

Protest to the charges below must be in writing and received by the EDD within 60 days from the mail date of this statement. The enclosed information sheet is provided to assist you in understanding the benefit charge(s), and in completing a protest.

| CLAIMANT<br>SSA NUMBER | CLAIMANT NAME | CLAIM<br>DATE | CLAIM<br>TYPE |  |  | EMPLOYER<br>CHARGE | CHG<br>CODE | PGM<br>CODE |
|------------------------|---------------|---------------|---------------|--|--|--------------------|-------------|-------------|
| 123-45-6789            | D Moe         | 10/29/00      | A             |  |  | 735.00             |             | 00          |
| 234-56-7891            | J Curley      | 06/03/01      | A             |  |  | 118.00             |             | 00          |
| 345-67-8912            | C Smith       | 08/05/01      | A             |  |  | 1,146.00           |             | 00          |
| Total:                 |               |               |               |  |  | 1,999.00           |             |             |

## TAX AND WAGE ADJUSTMENT FORM (DE 678)

**Purpose:** Used by employers to adjust wages and employment taxes previously reported to EDD on the *Annual Payroll Tax Return for Employer of Household Workers* (DE 3HW), *Annual Reconciliation Statement* (DE 7), *Payroll Tax Deposit* (DE 88), *Quarterly Report of Wages and Withholdings for Employers of Household Workers* (DE 3BHW), and *Quarterly Wage and Withholding Report* (DE 6).

This form may also be used to request a refund of overpaid taxes; however, underpaid taxes should be remitted with a DE 88 coupon.

**When due:** A request for refund or credit must be filed within three years of the last timely filing date for the quarter being adjusted or 60 days from the date of the overpayment, whichever is later. There is no time limit for reporting an underpayment.

**Refer to:** *California Employer's Guide* (DE 44) or *Household Employer's Guide* (DE 8829).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form   | Common Errors to Avoid  |
|---|---|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• Section IV must be completed for refund of employee contributions (State Disability Insurance and Personal Income Tax).</li><li>• Use a separate DE 678 for each tax year adjusted.</li><li>• Use quarterly wages, not monthly wages, for the same tax year on the back of the form.</li><li>• Include your telephone number and area code so we can call you if we have questions.</li><li>• This form may be used to:<ul style="list-style-type: none"><li>– File a claim for refund or revise your refund amount for a previously filed DE 7.</li><li>– File a claim for refund for an entire amount of a single deposit.</li><li>– Correct an employee's name and/or social security number.</li><li>– Adjust subject wages, Personal Income Tax (PIT) wages, or PIT withholdings previously reported on a DE 6 or DE 3BHW.</li></ul></li><li>• Confirm the accuracy of your EDD employer account number and tax rate for the year you are adjusting.</li></ul> | <ul style="list-style-type: none"><li>• Using a form that EDD has not approved.</li><li>• Reporting information in an incorrect field.</li><li>• Reporting an inaccurate EDD employer account number.</li><li>• Requesting a refund prior to filing the DE 7. Please reduce the taxes due per fund on future pay period deposits until you have offset your overpayment, then continue deposits as you normally would.</li><li>• Missing and/or inadequate information in the Reason for Adjustment area.</li><li>• Leaving Boxes A through I blank.</li><li>• Forgetting to complete Section IV if requesting a refund of employee contributions (State Disability Insurance and Personal Income Tax).</li><li>• Not completing Section V when adjusting subject/PIT wages or PIT withholdings.</li><li>• Omitting your signature, title, phone number, and date signed.</li></ul> |

### FREQUENTLY ASKED QUESTION

Q. How do I complete a DE 678?

A. Follow the *Instructions for Completing the Tax and Wage Adjustment Form* (DE 678-I), which can be accessed from EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm) or faxed from Fax-on-Demand at (877) 547-4503, or call our Taxpayer Assistance Center at (888) 745-3886 for assistance.

# TAX AND WAGE ADJUSTMENT FORM (DE 678) (Continued)



## TAX AND WAGE ADJUSTMENT FORM

**STATUTE OF LIMITATIONS**  
A claim for refund or credit must be filed within three years of the last timely filing date of the year being adjusted

### SECTION I:

BUSINESS NAME ABC Corporation

EMPLOYER ACCOUNT NO.

123-4567-8

ADDRESS 123 Main Street

TAX YEAR

2003

CITY, STATE, ZIP Anytown, CA 34567

REASON FOR ADJUSTMENT Included January 2004 wages in DE 7 filed for 2003.

### SECTION II: REQUEST FOR REFUND OF OVERPAYMENT ON PAYROLL TAX DEPOSIT. Provide the following information and complete Items B through H in Section III, with correct deposit information.

PAYROLL DATE  
M M D D Y Y

YEAR QTR  
YY Q

AMOUNT PREVIOUSLY PAID \$

### SECTION III: REQUEST FOR REFUND OR ANNUAL RECONCILIATION RETURN ADJUSTMENTS

|  |                          |                                     |
|--|--------------------------|-------------------------------------|
| A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR .....                       | (A)                      | <u>142,000</u> <u>00</u>            |
| B. UNEMPLOYMENT INSURANCE (UI) TAXES                                       |                          |                                     |
| UI RATE <u>3.4</u> % X   | UI TAXABLE WAGES         | UI CONTRIBUTIONS                    |
|  | <u>28,000</u> <u>00</u>  | <u>952</u> <u>00</u>                |
| C. EMPLOYMENT TRAINING TAX (ETT) RATE OF <u>0.1</u> % X                    | UI TAXABLE WAGES         | ETT CONTRIBUTIONS                   |
|  |                          | <u>28</u> <u>00</u>                 |
| D. STATE DISABILITY INSURANCE (SDI) TAXES                                  | SDI TAXABLE WAGES        | SDI EMPLOYEE CONTRIBUTIONS WITHHELD |
| SDI RATE <u>0.9</u> % X  | <u>127,000</u> <u>00</u> | <u>1,143</u> <u>00</u>              |
| E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD .....                     | (E)                      | <u>14,000</u> <u>00</u>             |
| F. SUBTOTAL (Add Items B, C, D and E) .....                                | (F)                      | <u>16,123</u> <u>00</u>             |
| G. LESS: TOTAL TAXES PAID FOR THE YEAR OR ON DE 88 .....                   | (G)                      | <u>18,350</u> <u>00</u>             |
| (DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)                             |                          |                                     |
| H. LESS: ERRONEOUS SDI CONTRIBUTIONS NOT REFUNDED TO THE EMPLOYEE(S) ..... | (H)                      | <u>0</u> <u>00</u>                  |
| (COMPLETE SECTION IV).   |                          |                                     |
| I. TOTAL TAXES DUE OR OVERPAID (ITEM F MINUS ITEM G AND ITEM H)            | (I)                      | <u>-2,227</u> <u>00</u>             |
| IF TAXES ARE DUE, SUBMIT PAYMENT WITH THIS FORM. ....                      |                          |                                     |
| IF SDI OR PIT WITHHOLDINGS ARE OVERPAID, COMPLETE SECTION IV.              |                          |                                     |

Complete reverse side of this form if the adjustment changes what you reported on the Quarterly Wage and Withholding Report (DE 6)

### SECTION IV: STATE DISABILITY INSURANCE (SDI) AND CALIFORNIA PERSONAL INCOME TAX (PIT) OVERPAYMENTS

SDI and PIT deductions are employee contributions. The EDD cannot refund these contributions to you unless you first refund the erroneous deductions to the employee(s).

- |  | SDI deductions  | PIT deductions  |
|--|---|---|
| 1. Was the overpayment withheld from the wages of employee(s)? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If no, no further information is required in this Section.     |   |   |
| 2. If yes, was this amount refunded to the employee(s)?        | <input type="checkbox"/> Yes <input type="checkbox"/> No            | <input type="checkbox"/> Yes <input type="checkbox"/> No            |

- If the overpayment has not been refunded because employee(s) are no longer employed and you are unable to locate, EDD will need further information. On a separate page list: Social Security Number, employee(s) name, last known address, and amount of SDI not refunded.
- If you have not issued W-2s, EDD will allow PIT wage and withholding credit adjustments. Please enter changes in Section V.



If you have issued W-2s, the employee will receive a credit for the PIT overwithholdings when filing his/her California Income Tax Return (Form 540) with the Franchise Tax Board. Do not refund PIT overwithholdings to the employee. Do not change the California PIT withholding amount shown on the Form W-2. Do not file a claim for refund with EDD. For additional information see Instruction Sheet (DE 678-I), Section IV

Signature Jane Doe Title Accountant Phone (123) 456-7890 Date 2/15/04  
(Owner, Accountant, Preparer, etc.)

DE 678 Rev. 1 (12-02) SIGN AND MAIL TO: P.O. Box 826286 / Sacramento CA 94230-6286

CU

# TAX AND WAGE ADJUSTMENT FORM (DE 678) (Continued)



## TAX AND WAGE ADJUSTMENT FORM

|                                    |   |
|------------------------------------|---|
| NAME or DBA <u>ABC Corporation</u> | EMPLOYER ACCOUNT NO.<br><u>123-4567-8</u> |
|------------------------------------|---|

### SECTION V: QUARTERLY WAGE AND WITHHOLDING ADJUSTMENTS

Enter amounts that should have been reported, if unchanged leave field blank. Correcting the Social Security Number or Name requires two entries. See Instruction Sheet (DE 678-I), Section V, for further information and instructions.

|                 |                                       |   |                       |                        |
|-----------------|---------------------------------------|---|-----------------------|------------------------|
| QUARTER<br>03/3 | SOCIAL SECURITY NUMBER<br>234-56-7890 | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)<br>Michael A. Roe |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES<br>6,123.45                               | PIT WAGES<br>6,123.45 | PIT WITHHELD<br>258.96 |
| QUARTER<br>03/4 | SOCIAL SECURITY NUMBER<br>456-78-9012 | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)<br>Dawn B. Smith  |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES<br>8,765.43                               | PIT WAGES<br>8,765.43 | PIT WITHHELD<br>543.15 |
| QUARTER<br>03/4 | SOCIAL SECURITY NUMBER<br>654-78-9012 | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)<br>Dawn B. Smith  |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES<br>0.00                                   | PIT WAGES<br>0.00     | PIT WITHHELD<br>0.00   |
| QUARTER         | SOCIAL SECURITY NUMBER                | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                   |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES   | PIT WAGES             | PIT WITHHELD           |
| QUARTER         | SOCIAL SECURITY NUMBER                | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                   |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES   | PIT WAGES             | PIT WITHHELD           |
| QUARTER         | SOCIAL SECURITY NUMBER                | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                   |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES   | PIT WAGES             | PIT WITHHELD           |
| QUARTER         | SOCIAL SECURITY NUMBER                | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                   |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES   | PIT WAGES             | PIT WITHHELD           |
| QUARTER         | SOCIAL SECURITY NUMBER                | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                   |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES   | PIT WAGES             | PIT WITHHELD           |
| QUARTER         | SOCIAL SECURITY NUMBER                | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                   |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES   | PIT WAGES             | PIT WITHHELD           |
| QUARTER         | SOCIAL SECURITY NUMBER                | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                   |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES   | PIT WAGES             | PIT WITHHELD           |
| QUARTER         | SOCIAL SECURITY NUMBER                | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                   |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES   | PIT WAGES             | PIT WITHHELD           |
| QUARTER         | SOCIAL SECURITY NUMBER                | EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)                   |                       |                        |
|                 |                                       | TOTAL SUBJECT WAGES   | PIT WAGES             | PIT WITHHELD           |



## **VOLUNTARY UI CONTRIBUTION NOTICE (DE 2088A)**

**Purpose:** The DE 2088A is sent to employers to notify them that they are eligible to participate in the Voluntary Unemployment Insurance (VUI) Program.

You may make a VUI contribution to your Unemployment Insurance (UI) reserve account for the purpose of reducing your UI contribution rate.

The DE 2088A will list up to three UI rates and the payment required to lower your UI tax rate for the coming year.

**When mailed:** The DE 2088A is mailed to eligible employers with their *Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088) by December 31 each year.

**When due:** The last working day in March.

**Refer to:** *California Employer's Guide* (DE 44).

### **FREQUENTLY ASKED QUESTIONS**

Q. What is Voluntary Unemployment Insurance (VUI)?

A. It is an additional payment that is added to your regular UI tax contributions and used to calculate your UI rate. Eligible employers may participate in years when rate schedules AA to D are in effect.

Q. Who is eligible for VUI?

A. All employers are eligible except those that have:

- The mandatory 3.4 percent contribution rate.
- A negative reserve account balance.
- An unpetitioned outstanding balance due on September 30 of the preceding year.
- The lowest possible rate.

Q. How will I be notified if I am eligible to participate?

A. Eligible employers will receive a DE 2088A with the DE 2088. The DE 2088A will list up to three lower UI rates and the payment required. You must remit the corresponding payment on or before the last timely date shown.

Q. Can I pay the first quarter at the reduced rate?

A. An eligible employer who submits a timely VUI payment may pay the first quarterly return at the lower rate chosen. You should ensure that you receive a new DE 2088 reflecting the lower rate.

Q. What if I overpay my VUI payment?

A. It will be refunded unless there is an outstanding liability on your account.

Q. Are UI contributions now voluntary?

A. No. California employers are required by law to make UI contributions at the assigned rate.

Q. Is the VUI payment refundable if I change my mind?

A. No.

# VOLUNTARY UI CONTRIBUTION NOTICE (DE 2088A) (Continued)



## State of California VOLUNTARY UI CONTRIBUTION NOTICE

PAYMENT MUST BE POSTMARKED BY MARCH 31, 2003

☐ Check here and complete below if you have a change of address

Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone Number \_\_\_\_\_

2003 TAX RATE: 3.8%  
EFFECTIVE QUARTER: 03-1

JOSEPH DOE  
1111 MAIN STREET  
ANYWHERE, CA 12345

DE 2088A Rev. 4 (6-02)

Include Account Number on All Checks and Inquiries

| Account Number                     | Date                | DEPT. USE ONLY |
|------------------------------------|---------------------|----------------|
| 023-4567-8                         | DECEMBER 31, 2002   |                |
| To lower your UI rate, select one: | ( ) TO 3.60% PAY \$ | 215.71         |
|                                    | ( ) TO 3.40% PAY \$ | 928.98         |
|                                    | ( ) TO 3.20% PAY \$ | 1,642.25       |

Make Remittances payable to EDD and Send to:

EMPLOYMENT DEVELOPMENT DEPT  
PO BOX 826830  
SACRAMENTO CA 94230-0001

Detach and Return This Portion with Payment

TEAR ON PERFORATED LINE

VOLUNTARY UI CONTRIBUTION NOTICE

ACCOUNT NUMBER: 023-4567-8

You may be able to lower your Unemployment Insurance (UI) costs, for the tax year shown above, by making a Voluntary UI (VUI) payment, which will lower your UI tax rate. This payment will reduce the rate you use for reporting and paying UI contributions. The VUI payment, as part of your reserve account, will be used as a factor in calculating your UI rate in future years. This is a voluntary program which may not necessarily provide your company with a tax savings. Before making a decision, please read the enclosed Explanation Sheet (DE 2088VU) carefully.

If you choose to reduce your rate with a VUI payment, select one of the options shown below and remit your payment, in an envelope postmarked on or before **MARCH 31, 2003**

To lower your UI rate, select only one:

TO LOWER YOUR RATE TO 3.60% PAY \$ 215.71  
TO LOWER YOUR RATE TO 3.40% PAY \$ 928.98  
TO LOWER YOUR RATE TO 3.20% PAY \$ 1,642.25

PLEASE INDICATE THE UI RATE AND PAYMENT YOU SELECT BY CHECKING THE APPROPRIATE BOX ON THE PAYMENT COUPON ABOVE.

Instructions:

1. Review your options carefully. **A VOLUNTARY UI CONTRIBUTION IS AN ADDITIONAL PAYMENT, NOT A PREPAYMENT AND IS NOT REFUNDABLE** Federal regulations do not allow you to take a credit for it on your Federal Unemployment Taxation Act (FUTA) tax return. If you elect to participate, select only one UI rate and remit the exact amount indicated to obtain that rate. **DO NOT SEND CASH.**
2. To ensure prompt credit to your reserve account, make your check payable to EDD. Do not combine your voluntary UI payment with any other payment owed EDD. **DO NOT** submit on a DE 88 coupon, use the coupon above only.
3. Use the selected lower rate when filing your next Payroll Tax Deposit Coupon (DE 88) for the tax year shown above, even though the printed rate is different.

For additional information, telephone the Contribution Rate Group at (916) 653-7795.

For your records: Amount Paid: \_\_\_\_\_ Check Number: \_\_\_\_\_ Date Paid: \_\_\_\_\_ Rate Selected: \_\_\_\_\_

DE 2088A Rev. 4 (6-02)

CU-PA071

## WITHHOLDING CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS (DE 4P)

**Purpose:** Used by a recipient of a pension or annuity to (1) advise the payer that the recipient wants to claim a different marital status and/or a different number of withholding allowances for California Personal Income Tax (PIT) withholding purposes than for federal withholding purposes or (2) elect not to have PIT withheld.

Used by the payer to compute the California PIT withholding amounts.

**When due:** At any time the recipient determines the need.

**Refer to:** *Information Sheet: Withholding From Pensions, Annuities, and Certain Other Deferred Income* (DE 231P).

How to obtain:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)
- Fax-on-Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886

| Tips for Preparing Form  | Common Errors to Avoid  |
|--|---|
| <ul style="list-style-type: none"><li>• Provide the correct social security number.</li><li>• The form <b>must</b> be signed and dated in order to be valid.</li></ul> | <ul style="list-style-type: none"><li>• Missing social security number or signature.</li><li>• Illegible information.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. Is it mandatory for a recipient to complete the DE 4P?

A. No. The DE 4P is optional since recipients are required to complete *Withholding Certificate for Pension or Annuity Payments* (federal Form W-4P). However, if a DE 4P is completed, the payer must use the DE 4P to determine the California PIT withholding.

Q. Where does the recipient of a pension or annuity send this form when completed?

A. The DE 4P is provided to the payer of the pension or annuity payment. The payer retains the form in their records.

Q. Should the recipient of a pension or annuity complete a DE 4P each year?

A. No. The DE 4P remains in effect until revoked or changed by the recipient by filing a new form.

# WITHHOLDING CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS (DE 4P) (Continued)



## Withholding Certificate for Pension or Annuity Payments

|   |   |
|---|---|
| Type or Print Your Full Name<br><b>John Hancock</b>                       | Your Social Security Number<br><b>987   65   4321</b>                       |
| Home Address (Number and Street or Rural Route)<br><b>321 Main Street</b> | Claim or Identification Number (if any) of Your Pension or Annuity Contract |
| City or Town, State and ZIP Code<br><b>Our Town, CA 12345</b>             |   |

### Complete the following applicable lines:

1. I elect not to have income tax withheld from my pension or annuity. (Do not complete lines 2, 3, or 4.) ..... ☐
2. I want my withholding from each pension or annuity payment to be figured using the number of allowances and marital status shown below:
  - a. Number of allowances you are claiming from the Regular Withholding Allowances Worksheet A. .... **1** 2
  - b. Number of allowances from the Estimated Deductions Worksheet B. .... **2** 1

☐ SINGLE or MARRIED (with two or more incomes)
 ☒ MARRIED (one income)
 ☐ HEAD OF HOUSEHOLD
3. I want the following **additional** amount withheld from each pension or annuity payment. **Note:** You cannot enter an amount here without entering the number (including zero) of allowances on line 2 above ..... **\$ 1.24**
4. I want this designated amount withheld from each pension or annuity payment. (Do not complete lines 1, 2, or 3.) ... **\$** \_\_\_\_\_

Your Signature **John Hancock** Date **03/01/03**

**Cut Here**

Give the top part of this form to the payer of your pension or annuity; keep the lower part for your records

**Purpose of Form.** — Unless you elect otherwise, the law requires that personal income tax be withheld from payments of pensions and annuities. The marital status and the withholding allowance claimed on your W-4P can be used to figure your State tax withholding.

The DE 4P allows you to:

- (1) Claim a different number of allowances for California personal income tax withholding than for federal income tax withholding.
- (2) Elect not to have income tax withheld from your periodic, or nonperiodic, pension or annuity payments.
- (3) Elect to have income tax withheld on periodic or nonperiodic payments based on:
  - (a) the number of allowances and marital status specified.
  - (b) a designated dollar amount.
- (4) Change or revoke the DE 4P previously filed.

**Withholding from Pensions and Annuities.** — Generally, withholding applies to payments made from pension, profit-sharing, stock bonus, annuity, and certain deferred compensation plans, from individual retirement arrangements (IRA), and from commercial annuities. Withholding also applies to property other than cash distributed.

In compliance with Federal law, California income tax is not to be withheld from pension recipients who reside outside of California.

Periodic and nonperiodic payments from all of the items above are treated as wages for the purpose of withholding.

DE 4P Rev. 21 (1-03)

A periodic payment is one that is includible in your income for tax purposes and that you receive in installments at regular intervals over a period of more than one full year from the starting date of the pension or annuity. The intervals can be annual, quarterly, monthly, etc. For example, if you receive a monthly pension or annuity payment and will continue to receive payments for more than a year, the payments are periodic. However, distributions from an IRA that are payable upon demand are treated as nonperiodic payments.

There are some kinds of periodic and nonperiodic payments for which you cannot use the DE 4P since they are already defined as wages subject to income tax withholding. Your payer should be able to tell you whether the DE 4P will apply.

Your certificate is usually effective 30 days after you file the form. The certificate stays in effect until you change or revoke it.

**Methods of Withholding.** — The payer can use one of the following three methods:

- (1) An amount determined by using the State wage withholding table. Payee completes lines 2 and 3 above.
- (2) A dollar amount that you designate. Payee completes line 4 above.
- (3) Ten percent of the amount of federal withholding computed pursuant to Section 3405 of the Internal Revenue Code.

(Continued on back)

CU

# **UNEMPLOYMENT INSURANCE FORMS**

## **BENEFIT AUDIT (DE 1296B)**

**Purpose:** Issued to an employer when EDD determines that an individual may have improperly received Unemployment Insurance (UI) benefits while employed. The employer should provide detailed wage information related to the specific weeks identified on the form. The DE 1296B can help identify and recover benefit overpayments, allowing EDD to reverse improper charges to the employer's reserve or reimbursable account.

**When mailed:** Each quarter, EDD conducts an audit (crossmatch) of all weekly UI benefit payments with earnings data provided by employers. The DE 1296B is sent to employers when a match occurs, identifying earnings and the receipt of UI benefits during the same period.

**When due:** An employer must respond within 10 calendar days of receiving the DE 1296B.

**Refer to:** *California Employer's Guide* (DE 44).

Additional information:

- EDD's Web site at **[www.edd.ca.gov/taxrep/taxform.htm#publications](http://www.edd.ca.gov/taxrep/taxform.htm#publications)**
- *Managing Unemployment Insurance Costs* (DE 4527) at EDD's Web site at **[www.edd.ca.gov/uirep/de4527.pdf](http://www.edd.ca.gov/uirep/de4527.pdf)**
- Benefit Overpayment Section at (916) 464-2350

| Tips for Preparing Form   | Common Errors to Avoid   |
|---|--|
| <ul style="list-style-type: none"><li>• If you are unable to respond within 10 calendar days of receipt, you must call and obtain approval for an extension. It is a violation of the California Unemployment Insurance Code to willfully neglect to provide this information.</li><li>• Review <i>Instructions for Benefit Audit</i> (DE 1296E), enclosed with each form. This is an excellent resource for completing the DE 1296B. It contains a set of frequently asked questions and answers and the return address for this form.</li><li>• If you have questions or need assistance in completing the DE 1296B, please call the Benefit Overpayment Section at (916) 464-2350.</li></ul> | <ul style="list-style-type: none"><li>• Not comparing the social security number and the name shown on the DE 1296B to your records. Report differences in Block 5 and complete the audit.</li><li>• Reporting wages when the claimant was <b>paid</b>, not when the wages were <b>earned</b>.</li></ul> |

# BENEFIT AUDIT (DE 1296B) (Continued)



## BENEFIT AUDIT

Por favor llamar al (916) 464-2350  
si necesita instrucciones en Español

### REPLY IS REQUIRED BY LAW

Please return **ALL** Benefit Audit forms.

See enclosed instructions for step-by-step assistance.  
For additional clarification, call (916) 464-2350.

- If this **INDIVIDUAL WORKED** or had earnings, complete Items 2 through 6. For regular earnings, report when actually worked.

If **EARNINGS ARE ZERO** for all of the weeks listed, **CHECK HERE** ☐ and complete Item 6.  
No other entries are necessary.

ABC Company  
1234 Main St.  
Anytown, CA 12346

| Week Begins | Week Ends | 2. Gross Earnings | 3. Circle Earnings Type Below |
|-------------|-----------|-------------------|-------------------------------|
| 01-05-03    | 01-11-03  | 400.00            | (RE) V H S R C P O            |
| 01-12-03    | 01-18-03  | 425.00            | (RE) V H S R C P O            |
| 01-19-03    | 01-25-03  | 330 / 30          | (RE) V (H) S R C P O          |

**RE** = Regular Earnings (includes overtime)  
**V** = Vacation Pay                      **R** = Residuals  
**H** = Holiday Pay                      **C** = Commissions  
**S** = Severance Pay                   **P** = Piece Work  
**O** = Other (indicate type) \_\_\_\_\_

**4. Provide the following information:**

Actual First Day Worked: 10-01-02

Still Employed ☐ or Actual Last Day Worked: 01-22-03

Additional dates (i.e., laid off, returned to work) and/or reason for separation: Quit to go to school.

**5. Compare the name and SSN shown above with your records. Enter any differences below:**

SSN: \_\_\_\_\_

Name: \_\_\_\_\_

**Please complete the audit even if name or SSN is different.**

**6. I hereby certify that the information provided is true and correct to the best of my knowledge.**

SIGNED: John Smith

Title: Owner

Date: 03-10-03

Telephone No.: (123) 456-7890

**Person (if other than above) to be contacted for additional information:**

Name: Bob Brown

Telephone No.: (016) 456-7822

Please return **ALL** Benefit Audits within 10 days of receipt to:

**EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD)**  
**P.O. BOX 3038**  
**SACRAMENTO, CA 95812-3038**

DE 1296B Rev. 22 (5-00)

CU-TA140a



## NOTICE OF DETERMINATION/RULING (DE 1080CT)

**Purpose:** The *Notice of Determination/Ruling* (DE 1080CT) provides information about the claimant's eligibility for Unemployment Insurance (UI) benefits.

**When mailed:** A DE 1080CT is mailed to an employer when they submit timely eligibility information in response to a *Notice of Unemployment Insurance Claim Filed* (DE 1101C/Z) or *Notice of Wages Used for Unemployment Insurance (UI) Claim* (DE 1545).

A *Notice of Determination* (DE 1080CT) is sent to an employer in response to timely eligibility information.

A *Notice of Determination/Ruling* (DE 1080CT) is sent to a tax-rated employer in response to timely eligibility information regarding a discharge or voluntary quit. The notice advises the employer whether their UI reserve account will be charged for the UI benefits paid.

A *Notice of Ruling* (DE 1080CT) is sent to a base-period employer in response to timely eligibility information regarding a discharge or voluntary quit. The notice advises the employer whether their reserve account will be charged for the UI benefits paid.

**When due:** An appeal of these notices **must** be submitted within 20 calendar days from the mail date on the form.

**Refer to:** *California Employer's Guide* (DE 44).

For additional information:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm#publications](http://www.edd.ca.gov/taxrep/taxform.htm#publications)
- *Managing Unemployment Insurance Costs* (DE 4527) at EDD's Web site at [www.edd.ca.gov/ui/rep/de4527.pdf](http://www.edd.ca.gov/ui/rep/de4527.pdf)
- Unemployment Insurance Phone Call Center at: English (800) 300-5616  
Spanish (800) 326-8937  
TTY (800) 815-9387

| Tips for Preparing Form   | Common Errors to Avoid   |
|---|--|
| <ul style="list-style-type: none"><li>• An appeal must be submitted in writing. Use the appeal form (DE 1000M) which is enclosed with each notice or a written letter of appeal.</li><li>• If the appeal is submitted to EDD after the 20-day appeal period, include the reason(s) for delay.</li></ul> | <ul style="list-style-type: none"><li>• Using an incorrect EDD employer account number.</li><li>• Using an incorrect social security number for the employee who filed the UI claim.</li></ul> |

## FREQUENTLY ASKED QUESTIONS

Q. What is a determination?

A. A determination is a written notice informing an employer and/or claimant of EDD's decision regarding the claimant's eligibility for UI benefits. A determination may be issued on the reason for discharge or voluntary quit or other eligibility issues.

Q. What is a ruling?

A. A ruling is only issued in response to timely separation information submitted by the employer. It advises the employer whether their reserve account will be charged as a result of benefits paid to the claimant.

Q. What do I do if I obtain eligibility information in the future?

A. Submit facts which may affect the claimant's eligibility within 10 calendar days from the date you obtained the information.



**NOTICE OF DETERMINATION/RULING (DE 1080CT) (Continued)**

STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT DEPARTMENT

N O T I C E   O F   D E T E R M I N A T I O N   /   R U L I N G

DATE MAILED    02/25/03  
BENEFIT YEAR BEGAN    02/09/03

Mr. Employer  
ABC Company  
123 Main Street  
Park City, CA 99999-1000

0170

EMPLOYMENT DEVELOPMENT DEPT  
ORANGE COUNTY ADJUDICATION  
P.O. BOX 66000  
ANAHEIM            CA92816-  
EDD TELEPHONE NUMBERS:  
ENGLISH        (800) 300-5616  
SPANISH        (800) 326-8937  
CANTONESE      (800) 547-3506  
VIETNAMESE     (800) 547-2058  
OUTSIDE CA     (800) 250-3913  
TTY             (800) 815-9387

CONCERNING THE UNEMPLOYMENT INSURANCE CLAIM OF:    Jane Doe

SSN:    999-99-9999

YOU PROVIDED INFORMATION REGARDING THE ELIGIBILITY OF THE CLAIMANT NAMED ABOVE UNDER CALIFORNIA UNEMPLOYMENT INSURANCE CODE SECTION 1256. WE HAVE CONSIDERED ALL OF THE AVAILABLE FACTS AND REACHED THE CONCLUSION STATED BELOW. PLEASE DO NOT RESUBMIT THE SAME ELIGIBILITY INFORMATION IN REPLY TO ANY FUTURE CLAIMS NOTICES. THIS DECISION IS FINAL UNLESS MODIFIED, RECONSIDERED, OR APPEALED. WE HAVE INFORMED THE CLAIMANT OF THE FOLLOWING RESULTS:

"YOU ARE NOT ELIGIBLE TO RECEIVE BENEFITS UNDER CALIFORNIA UNEMPLOYMENT INSURANCE CODE SECTION 1256 BEGINNING 02/05/03 AND CONTINUING UNTIL YOU RETURN TO WORK AFTER THE DISQUALIFYING ACT AND EARN \$1500.00 OR MORE IN BONA FIDE EMPLOYMENT, AND YOU CONTACT THE ABOVE OFFICE TO REOPEN YOUR CLAIM."

"YOU QUIT YOUR LAST JOB WITH BOB LEWIS VW TO SEEK OTHER WORK. AFTER CONSIDERING AVAILABLE INFORMATION, THE DEPARTMENT FINDS THAT YOU DO NOT MEET THE LEGAL REQUIREMENTS FOR PAYMENT OF BENEFITS."

**NOTICE OF DETERMINATION/RULING (DE 1080CT) (Continued)**

YOUR RESERVE ACCOUNT WILL NOT BE SUBJECT TO CHARGES FOR THIS PERIOD OF UNEMPLOYMENT.

SEPARATION DATE: 02/05/03  
RESERVE ACCOUNT NUMBER: 9999999-8

**APPEAL:**

YOU HAVE THE RIGHT TO FILE AN APPEAL IF YOU DO NOT AGREE WITH ALL OR PART OF THIS DECISION.

TO APPEAL, YOU MUST DO ALL OF THE FOLLOWING:

- A. WRITE A LETTER STATING THAT YOU WANT TO APPEAL. EXPLAIN WHY YOU DO NOT AGREE. WRITE YOUR SOCIAL SECURITY NUMBER ON YOUR LETTER (TITLE 22, CALIFORNIA CODE OF REGULATIONS, SECTION 5008).
- B. MAIL YOUR LETTER TO THE ADDRESS OF THE OFFICE LISTED ABOVE.
- C. FILE YOUR APPEAL WITHIN TWENTY (20) DAYS OF THE MAIL DATE OF THIS NOTICE OR NO LATER THAN 03/17/03.

**APPEAL INFORMATION:**

WHEN YOUR APPEAL IS RECEIVED, YOUR CASE WILL BE REVIEWED. IF THE DECISION IS STILL THE SAME, WE WILL SEND YOUR APPEAL TO THE OFFICE OF APPEALS. IF YOU APPEAL AFTER THE 20 DAYS, YOU MUST GIVE A GOOD REASON FOR THE DELAY OR THE ADMINISTRATIVE LAW JUDGE MAY DISMISS YOUR APPEAL.

THE OFFICE OF APPEAL WILL SEND YOU A LETTER WITH THE DATE, PLACE, AND TIME OF YOUR HEARING AND A PAMPHLET EXPLAINING APPEAL HEARING PROCEDURES. AT THE HEARING, THE ADMINISTRATIVE LAW JUDGE WILL LISTEN TO YOU, EXAMINE THE FACTS, AND MAKE A DECISION. YOU MAY HAVE A REPRESENTATIVE OR SOMEONE ELSE HELP YOU.

DE1080 CT

## NOTICE OF UNEMPLOYMENT INSURANCE CLAIM FILED (DE 1101C/Z)

**Purpose:** To notify the last employer when a former employee files a new Unemployment Insurance (UI) claim or reopens an existing claim. The form includes the claimant's statement about why he or she is no longer working.

**When mailed:** A DE 1101C/Z is mailed immediately after a former employee files a claim for UI benefits.

**When due:** A response must be received by EDD within 10 calendar days of the mailing date printed on the form if the claimant is unemployed for any reason other than lack of work. The law requires an employer to submit any facts in his or her possession that may affect a claimant's eligibility for benefits.

**Refer to:** *California Employer's Guide* (DE 44).

Additional information:

- EDD's Web site at **[www.edd.ca.gov/taxrep/taxform.htm#publications](http://www.edd.ca.gov/taxrep/taxform.htm#publications)**
- *Managing Unemployment Insurance Costs* (DE 4527) at EDD's Web site at **[www.edd.ca.gov/uirep/de4527.pdf](http://www.edd.ca.gov/uirep/de4527.pdf)**
- Unemployment Insurance Phone Call Center at: Inside Calif. (800) 300-5616  
Outside Calif. (800) 250-3913

| Tips for Preparing Form   | Common Errors to Avoid   |
|---|--|
| <ul style="list-style-type: none"><li>• If there is a delay in returning the notice, include an explanation for delay in your response. Responding timely to this notice is an effective way to protect your reserve account from charges when UI benefits are paid to your employees.</li><li>• It is important to respond in writing, providing any facts that might affect the claimant's eligibility for UI benefits.</li><li>• Make your responses as complete as possible, as these facts will be used in determining the claimant's eligibility for UI benefits.</li></ul> | <ul style="list-style-type: none"><li>• When responding to this notice, always include your correct employer account number and the social security number for the employee who filed the UI claim.</li><li>• Do not respond if <b>all</b> of the following apply:<ul style="list-style-type: none"><li>- The employee has been laid off for lack of work.</li><li>- You have no knowledge of information which might affect the employee's eligibility for UI benefits.</li><li>- The employee's name and social security number are correct.</li></ul></li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. Where should I send my response to the DE 1101C/Z?

A. Send your response to the return address shown on the form.

Q. What do I do if I obtain eligibility information in the future?

A. Submit facts which may affect the claimant's eligibility within 10 calendar days from the date you obtained the information.

# NOTICE OF UNEMPLOYMENT INSURANCE CLAIM FILED (DE 1101C/Z) (Continued)

Employment Development Department  
P.O. Box 12  
City, CA 12356



THIS NOTICE WAS MAILED TO THE EMPLOYER/ADDRESS LISTED BELOW ON:

ABC Company  
1234 Main Street  
Anytown, CA 12346

New Claim: X

Additional Claim:

Inside Calif. (800) 300-5616  
Outside Calif. (800) 250-3913

## IMPORTANT: NOTICE OF UNEMPLOYMENT INSURANCE CLAIM FILED

This is a notice that a claim for unemployment insurance benefits has been filed. Forward it immediately to persons within your organization who are responsible for handling claims. **The time limit for replying is 10 days from the mail date shown above. Failure to respond may result in an increased Employment Tax Rate.**

The claimant provided us with the following information and listed you as his/her last employer:

|                 |                        |                          |          |
|-----------------|------------------------|--------------------------|----------|
| Claimant's Name | Social Security Number | Effective Date of Claim: | 02-02-03 |
| Ima Claimant    | 999-99-9999            | Last Date Worked:        | 01-28-03 |

Reason for Separation:

I was fired because I broke a company rule.

### I. EXPLANATION AND INSTRUCTIONS FOR EMPLOYERS

You have received this form because the individual shown above has filed a claim for unemployment insurance benefits and has listed you as his/her most recent employer prior to filing this claim. **No reply is required if the claimant was laid off due to lack of work and no other eligibility issue has been identified.** For detailed information on employer responsibilities in the unemployment insurance program, our DE 44, California Employer's Guide, is available upon request.

### II. REPORTING FACTS - Respond in writing by completing Sections A, B, C on the reverse of this form.

The law requires an employer to submit any facts in his/her possession which may affect a claimant's eligibility for benefits. Furnish information if this claimant:

- Voluntarily quit
- Was discharged or fired for reasons other than lack of work.
- Left work because of a trade dispute.
- Is receiving a pension based on his/her prior work.
- Is working on a full-time basis, or has earnings payable over \$25.99, covering any time on or after the effective date of this claim as shown on the reverse side of this form.
- Is not able to work, available for, or seeking work.
- Has refused employment.
- Is not legally entitled to work in the U.S.
- Performed services as a sports or athletic participant and has reasonable assurance of performing such services in the next season.
- Made false statements or withheld material information in filing for benefits.
- If you are a school employer, also furnish information if the claimant has a contract for or reasonable assurance of returning to work.

**Important:** Make your response as complete as possible; these facts will be used in determining the claimant's eligibility.

**A Department representative may contact you for further eligibility information before the 10 day reply date.**

### III. TIME LIMITS FOR REPLYING

Submit facts in writing to the field office shown at the top of this form within 10 days of the mail date shown above. If your mailing is late, explain your reasons for delay as the time limit may be extended only for good cause. You may reply on this form in the space provided in Section IV, on additional sheets as needed, or by separate letter. **Always** include your **State Employer Account Number** and include the claimant's Social Security Number as it appears on the claim and in your payroll records.

If you submit facts in a timely manner, a determination will be issued concerning the claimant's eligibility. In addition, if facts are submitted regarding a quit or discharge, a ruling will be issued advising an employer with a reserve account as to whether his/her account will be subject to changes resulting from benefits paid. To obtain a ruling on any prior quit or discharge involving this claimant, you must furnish facts within 10 days of the mail date shown above.

**EXCEPTION:** You will NOT receive a determination and/or ruling in response to your submission of eligibility information if the claimant does not certify for a compensable week in the benefit year of this claim. There can be no charges to your account if no benefits are claimed. The determination and/or ruling is deferred until such time as benefits are claimed. If you receive notice (DE 1101C, DE 1101C/Z, or DE 1545) that a later benefit year has been established, you must resubmit any facts you now furnish to be entitled to a determination and/or ruling based on such facts.

ADDITIONAL INFORMATION ON EMPLOYER RESPONSIBILITIES IS SHOWN ON THE REVERSE  
Mail your response to the EDD office shown in the above upper left-hand corner.

(OVER)

DE 1101C/Z/ Rev. 2 (8-99) EMPLOYER NOTICE

CU-PA217

**NOTICE OF UNEMPLOYMENT INSURANCE CLAIM FILED (DE 1101C/Z) (Continued)**

**IV. REPORTING ELIGIBILITY INFORMATION: Do not return this form unless Sections A or B are completed. It is necessary to complete Section C for all responses.**

**A. REPORTING FACTS:**

The employee was fired for breaking a company rule on 01-28-03.

Claimant Social Security Number 9 9 9 - 9 9 - 9 9 9 9 Date Last Worked was: 0 1 - 2 8 - 0 3  
(from your payroll records) (Month Day Year)

**B. OTHER COMPENSATION:**

Complete the following if you paid or will pay any compensation, aside from regular salary, covering any time on or after the effective date of this claim. No entry is required if the claimant has been separated from your employ for any indefinite period and has or will receive only vacation pay.

Amount \$ \_\_\_\_\_ Type of Payment \_\_\_\_\_ for period from \_\_\_\_\_ through \_\_\_\_\_

**C. EMPLOYER CERTIFICATION: THE ABOVE STATEMENTS WERE TAKEN FROM BUSINESS RECORDS OR ARE BASED ON KNOWLEDGE OF THE UNDERSIGNED.**

**PRINT name of person to contact for further information:**

Name of contact: Iman Employer Telephone No. (1 2 3) 4 5 6 - 7 8 9 0 Ext. \_\_\_\_\_

Employer: ABC Company Date: 02-10-03

STATE EMPLOYER  
ACCOUNT NO.: 1 2 3 - 4 5 6 7

Signed By: Iman Employer

**V. ELIGIBILITY DETERMINATION**

It may be necessary to contact you by telephone or letter for eligibility information if an issue is identified by the field office. Regardless of whether such contact is made however, unless you respond to the notice by mail as described in this notice, you will not be entitled to a written notice of the Department's decision.

**IMPORTANT:**

- If, in the future, you obtain facts which may affect the claimant's eligibility, you should submit such facts in writing within **10 days** of the date you acquire the information.
- Section 1142 of the UI Code provides for the assessment of cash penalties against an employer who willfully makes a false statement or willfully fails to report a material fact regarding the termination of a claimant's employment.
- Section 2101 of the UI Code provides that it is a misdemeanor to willfully make a false statement or knowingly fail to disclose a material fact to obtain, increase, reduce, or defeat any payment of benefits.

**PLEASE MAIL YOUR RESPONSE TO THE EDD OFFICE AND ADDRESS SHOWN IN THE UPPER LEFT-HAND CORNER ON THE REVERSE SIDE OF THIS FORM.**

TTY (non-voice) (800) 815-9387

CU-PB217



## NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM (DE 1545)

**Purpose:** To notify base-period employers of the filing of a UI claim, the amount of the award potentially available to the claimant, and the percentage of benefits potentially chargeable to the employer's reserve account.

The base-period employer uses the DE 1545 to: (1) verify the employment of the claimant; (2) submit information that might affect the claimant's eligibility; (3) request a ruling; and (4) correct errors in the claimant's identity and/or wages.

**When mailed:** One of the notices listed below is mailed to all base-period employers after a claimant receives the first UI payment. Enclosed with each notice is an *Explanations and Instructions for Notice of Wages Used for Unemployment Insurance (UI) Claim (DE 1545 – DE 1545T)* (DE 1545I).

- *Notice of Wages Used for UI Claim* (DE 1545). Wages used to establish the claim were earned in California.
- *Notice of Wages Used for Unemployment Insurance (UI) Combined Wage Claim* (DE 1545T). Wages used to establish the UI claim were earned in California and another state(s).
- *Notice of Wages Used for Unemployment Insurance (UI) Claim* (DE 1545R). The form is sent to a reimbursable employer and uses wages earned in California to establish the UI claim.
- *Notice of Wages Used for Unemployment Insurance (UI) Combined Wage Claim* (DE 1545RT). The form is sent to a reimbursable employer and uses wages earned in California and another state(s) to establish the UI claim.
- *Amended Notice of Wages Used for Unemployment Insurance (UI) Claim* (DE 1545A). The form is mailed to all base-period employers when an adjustment has been made to the wages used to establish a UI claim.

**When due:** An employer response providing **separation** or **eligibility** information must be postmarked within **15** calendar days of the mailing date of the notice.

An employer response providing **wage** information must be postmarked within **20** calendar days of the mailing date of the notice.

**Refer to:** *California Employer's Guide* (DE 44).

Additional information:

- EDD's Web site at [www.edd.ca.gov/taxrep/taxform.htm#publications](http://www.edd.ca.gov/taxrep/taxform.htm#publications)
- *Managing Unemployment Insurance Costs* (DE 4527) at EDD's Web site at [www.edd.ca.gov/uirep/de4527.pdf](http://www.edd.ca.gov/uirep/de4527.pdf)
- Insurance Accounting Division, Employer Assistance, at (916) 464-2325

| Tips for Preparing Form  | Common Errors to Avoid   |
|--|--|
| <ul style="list-style-type: none"><li>• Review the explanation and instruction sheet enclosed with each notice.</li><li>• If, in the future, you obtain facts which may affect the claimant's eligibility, submit such facts within 10 calendar days from the date you obtained the new information.</li></ul> | <ul style="list-style-type: none"><li>• Using an incorrect EDD employer account number.</li><li>• Using an incorrect social security number for the employee who filed the UI claim.</li></ul> |

### FREQUENTLY ASKED QUESTION

Q. What should I do if my response to this form is late?

A. If there is a delay in submitting a response, include an explanation for the delay in your response.

**NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM (DE 1545)**  
**(Continued)**



**DE 1545**

**NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM**

**\*RULING REQUESTS MUST BE POSTMARKED BY**

XYZ Company  
1234 Main Street  
Anytown, CA 12346

YOUR ACCOUNT NO. 123-4567  
BR. NO. 00  
PREDECESSOR ACCOUNT NO.

CLAIM DATE  
02-02-03

**\*IF INFORMATION ABOUT WAGES IS CORRECT AND YOU DO NOT WISH TO REQUEST A RULING,  
NO FURTHER ACTION IS NECESSARY. THIS FORM IS FOR YOUR RECORDS.**

THE PERSON NAMED BELOW HAS RECEIVED UI BENEFITS BASED IN TOTAL OR IN PART ON WAGES YOU REPORTED.

CLAIMANT'S NAME NAME WAGES REPORTED UNDER SOCIAL SECURITY NUMBER OTHER SOCIAL SECURITY NUMBER

WAGES YOU REPORTED BY QUARTER USED TO ESTABLISH THIS CLAIM

| Dec. 01 | March 02 | June 02 | Sept. 02 |
|---------|----------|---------|----------|
| .00     | .00      | .00     | 500.00   |

| TOTAL WAGES<br>REPORTED BY YOU |
|--------------------------------|
| 500.00                         |

TOTAL WAGES REPORTED BY YOU AND ALL OTHER EMPLOYERS TO ESTABLISH THIS CLAIM ..... 6500.00

THE PERCENTAGE OF BENEFITS CHARGEABLE TO YOUR RESERVE ACCOUNT IS ..... 7.6923%

THE CLAIMANT'S WEEKLY BENEFIT AMOUNT IS 77 TO A MAXIMUM BENEFIT AMOUNT OF .. 2002

RULINGS: To request a ruling, supply the information below and mail to the address in the upper left corner.

1. Give date(s) of separation(s) and rehire(s) (if any) during quarters used to establish this claim.

Separation(s) Date(s) 08-15-02 Rehire(s) Date(s) \_\_\_\_\_

2. Did the claimant notify you that he/she quit? Yes ☐ No ☒

3. Give complete details about separation The employee was terminated for absenteeism  
on 08-15-02.

The above statements were taken from business records or are based on knowledge of the undersigned.

PRINT NAME Iman Employer DATE 03-17-03

SIGNATURE Iman Employer PHONE NUMBER ( 123 ) 456-7890

DE 1545 Rev. 54 (1-03)



# **DISABILITY INSURANCE FORMS**



## NOTICE TO EMPLOYER OF STATE DISABILITY CLAIM FILED (DE 2503)

**Purpose:** To give the employer the opportunity to verify the information provided by the claimant.

**When mailed:** The DE 2503 is mailed to each employer listed by the claimant each time a claim for State Disability Insurance benefits is filed.

**When due:** Immediately, if the employee shown is **not** your employee. Within two working days after receipt if your answer to any question is “**yes**” or if you have noted any other information that may affect the claimant’s eligibility for State Disability Insurance benefits.

Do not return the form if the employee shown is yours and your answer to all questions is “**no.**”

**Refer to:** *California Employer’s Guide* (DE 44).

**Contact:** Disability Insurance Customer Service at (800) 480-3287.

| Tips for Preparing Form  | Common Errors to Avoid   |
|--|--|
| <ul style="list-style-type: none"><li>• Type or print clearly in black ink.</li><li>• If the employee is <b>not</b> your employee, check only the first box and return the form <b>immediately</b>.</li><li>• If the employee <b>is</b> your employee, answer all questions.</li><li>• If your answer to any question is “<b>yes</b>” or if you have included any other information that may affect the claimant’s eligibility for disability insurance benefits, return the form within two working days after receipt.</li><li>• Sign and date the form.</li><li>• Provide a telephone number.</li><li>• If your answer to all questions is “<b>no,</b>” do not return the form.</li></ul> | <ul style="list-style-type: none"><li>• Incomplete answers.</li><li>• Returning the form late.</li></ul> |

# **NOTICE TO EMPLOYER OF STATE DISABILITY CLAIM FILED (DE 2503) (Continued)**

**DISABILITY INSURANCE**

P O BOX 8190

CHICO

, CA 95927-8190

(800) 480-3287



RETURN TO ----->

**DISABILITY INSURANCE**

P O BOX 8190

CHICO

, CA 95927-8190

**ABC ROOFING & SIDING**

1234 ANY STREET

ANY CITY,

CA 99999-9999

If employer name and/or address differs from that shown at left, please correct here:

**NOTICE TO EMPLOYER OF STATE DISABILITY CLAIM FILED**

Information is required to determine the employee's eligibility for State Disability Insurance benefits, a worker-financed program.

If the employee shown below is NOT your employee, please check this box and return this form IMMEDIATELY ☐

| EMPLOYEE'S NAME | BADGE NO. | SSN         | REPORTED LAST DAY AT WORK | CLAIM EFFECTIVE DATE | ECN | MAILING DATE |
|-----------------|-----------|-------------|---------------------------|----------------------|-----|--------------|
| DOE, JOHN Q.    | 12N33     | 123-45-6789 | 10/01/02                  | 10/04/02             | N/A | 11/16/02     |

Section 2707.1 of the California Unemployment Insurance Code requires that you complete and return this form within two working days if your answer to any of the questions is "YES."

- Do your records show a different last day at work than shown above? ☒ Yes ☐ No  
If YES, provide correct last day at work: 9-30-02
- Did the employee work less than a normal scheduled work day on his/her last day at work? ☐ Yes ☒ No  
If YES, # hours worked \_\_\_\_\_ at \$ \_\_\_\_\_ per hour.
- Has the employee returned to work? ☐ Yes ☒ No  
If YES, date returned to work: \_\_\_\_\_ ☐ full-time ☐ part-time
- Did the employee stop work for any reason other than illness, injury, or pregnancy? ☐ Yes ☒ No  
If YES, state reason: \_\_\_\_\_
- Has the employee received or will the employee receive wages (excluding vacation pay) in the form of paid sick leave, personal time off, or other type of payment while disabled? (If the employee's wages will be reduced by the amount of State Disability Insurance paid, please answer "NO.") ☐ Yes ☒ No  
If YES: a. Wages/sick leave: From \_\_\_\_\_ to \_\_\_\_\_. Amount \$ \_\_\_\_\_.  
b. What was the employee's regular weekly rate of pay or earnings prior to disability (excluding overtime)? \$ \_\_\_\_\_.
- At the time the employee's disability began, did you have a state-approved voluntary plan for disability insurance benefits instead of the state plan? ☐ Yes ☒ No  
If YES: a. Enter the plan number: 99-\_\_\_\_\_  
b. If employee is not covered, give reason: \_\_\_\_\_
- Has the employee reported a work-incurred injury or occupational illness? ☐ Yes ☒ No  
If YES: a. Enter name, address, and phone number of your workers' compensation carrier: \_\_\_\_\_  
b. Enter employee's "date of injury": \_\_\_\_\_

8. Completed by (Sign and Print Name): Susan Jones Susan Jones Date: 11-19-02 Phone Number: (916) 999-9999

**Do not return this form if answers to all of the above questions are "NO."**

DE 2503 Rev. 3 (9-01) (DI Server X)

# **LABOR MARKET INFORMATION FORMS**

## INDUSTRY VERIFICATION FORM (BLS 3023 NCA)

**Purpose:** The purpose of this report is to update information on products or services for new or unclassified employers, where sufficient information on industrial activities or physical location(s) was unavailable at the time of registration.

**When mailed:** Employers who have not been assigned an industry code will receive a form.

**When due:** Within 14 days of receiving the form.

**Refer to:** *California Employer's Guide* (DE 44).

Additional information:

- EDD's Web site at **[www.calmis.ca.gov](http://www.calmis.ca.gov)**
- Labor Market Information at (800) 562-3366

| Tips for Preparing Form   | Common Errors to Avoid   |
|---|--|
| <ul style="list-style-type: none"><li>• Type or print legibly.</li><li>• Provide changes directly on the form.</li><li>• Describe the characteristics of the business by listing the most important activities, goods, products, or services.</li><li>• Complete all items on the form.</li><li>• Provide a contact and phone number.</li></ul> | <ul style="list-style-type: none"><li>• Not completing the form.</li><li>• Using your P.O. Box as the worksite location.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. Why is my company assigned a North American Industry Classification System (NAICS) code?

A. The six-digit NAICS code assigned to all businesses, public or private, is to identify the employer's business activity. Once assigned, the NAICS code functions as a statistical tool used to measure the economic health of industries both local and statewide.

Q. Who do I contact for more information?

A. If you have questions, contact our Labor Market Information Division via e-mail at **[Imid.epgstaff@edd.ca.gov](mailto:Imid.epgstaff@edd.ca.gov)**. Do not include your employer account number or employee wage information because electronic mail will not adequately protect the confidentiality of your information. If you have a need to send confidential data, fax your question(s) to (916) 262-2350 or call our toll-free number (800) 562-3366.

# INDUSTRY VERIFICATION FORM (BLS 3023 NCA) (Continued)

Industry Verification Form, BLS3023 NCA  
Form Approved, O.M.B. No. 1220-0032  
CALIFORNIA EMPLOYMENT DEVELOPMENT DEPARTMENT  
In cooperation with the U.S. Department of Labor



**1** This report is mandatory under Section 320.5 of the California Unemployment Insurance Code and Section 320-1 Title 22 of the California Code of Regulations, and is authorized by law, 29 U.S.C. 2. Your cooperation is needed to make the results of this survey complete, accurate, and timely.

**2** The questions on this form concern the work location(s) using Unemployment Insurance account number **2345678**  
**IN CALIFORNIA.**

Health Company  
1234 Folk Street  
Riverside CA 92506

**3** We need the name and direct mailing address for the business using this Unemployment Insurance account, regardless of who prepares this form. This information does not affect mailings for tax purposes. Are the name and mailing address shown in Item 2 correct for the business using this Unemployment Insurance account?

- ☒ YES ☐ NO.... Please **print** corrections or additions to the right of the printed address in Item 2.  
☐ COMPANY PERMANENTLY OUT OF BUSINESS OR MOVED OUT OF CALIFORNIA  
Enter date closed or moved: \_\_\_\_\_ **SKIP to Item 9 on the back of this form**

**4** In addition to your mailing address, please tell us where your business is **physically** located (street and number). The physical location address is the place where you conduct your business and receive deliveries, so it cannot be a Post Office Box or a rural route number.

Our records show that this business in California is physically located at:

1234 Folk Street  
Riverside, CA 92506

Is this address correct for the location in California?

(x) YES--> Continue with Item 5

( ) NO --> Please make changes to the right of the address here, in Item 4. Continue with Item 5

**5** Is the following information correct for the address in Item 4?

- ☒ YES ...Continue with Item 6  
☐ NO ....Please print corrections in this space and then continue with Item 6

**6** Does Unemployment Insurance account **2345678 IN CALIFORNIA** belong **only** to a private household (not a business) that employs household workers such as a maid, nanny, gardener, cook, or chauffeur?

- ☐ YES....**SKIP to Item 11 on the back of this page** (814110, Aux 5)  
☒ NO.....Continue with Item 7

**7** Which **one** of these statements best describes the location using Unemployment Insurance account **2345678 IN CALIFORNIA** ?

- ☒ This is the only location of this business in the United States, Puerto Rico, or the Virgin Islands ..**SKIP to Item 9 on the back** (5)  
☐ This business has more than one U.S. location. At this location we **mainly** provide goods or services to the general public (that is, to individual consumers, other businesses, organizations, or institutions)... **Continue with Item 8** (5)  
☐ This business has more than one U.S. location. At this location we **mainly** support other locations of our company. For example, this is a special purpose facility such as a headquarters, warehouse, data processing center, laboratory, or repair shop.. **Continue with Item 8** (8)

**8** Does the business using Unemployment Insurance account **2345678 IN CALIFORNIA** have one physical location or more than one physical location in **CALIFORNIA** ?

(Do not count client sites or offsite projects that will last less than a year as a separate locations.)

- ☐ One physical location  
☐ More than one physical location..Please attach a separate sheet. For each site, (1) list physical location address, (2) show number of employees, (3) answer Item 9, and (4) note whether "serves general public" or "supports our company."

**PLEASE CONTINUE WITH ITEM 9 ON THE BACK OF THIS PAGE.**

| OFFICE USE |      |       |     | FY03 02/27/03 |          |      |    |
|------------|------|-------|-----|---------------|----------|------|----|
| UI         | EMPL | AUX   | CTY | TWN 4         | OWN      | MEEI | AT |
| 2345678    | 1    | 5     | 999 | 000           | 5        | 1    | U  |
| SIC        | AUX  | NAICS | CTY | TWN           | CU-PA364 |      |    |



# INDUSTRY VERIFICATION FORM (BLS 3023 NCA) (Continued)

**9**

## INSTRUCTIONS:

Describe the business using the Unemployment Insurance account number **2345678 IN CALIFORNIA**

**We need detailed information** to assign the correct industry code to this business. In the space provided below, describe your business activities, goods, products, or services in this state, as though you were telling a prospective employee what you do. Then give us the approximate percentage of sales or revenues resulting from each item. See examples below. Percentages should total 100%. If you are a third party agent for the business named in Item 2, such as a payroll service or accountant, please review Items 7 and 9 with your client.

**Goods or Products:** What are they, and what do you do with them? Do you design, manufacture, sell directly to consumers, distribute to wholesalers, install, repair, or do something else with them? What are these goods or products made of?

EXAMPLE 1: *Major appliances: Sell to public 40%; Sell to retailers 30%; Repair 30%* EXAMPLE 2: *Install fiber optic cable 100%*

**Manufacturers:** What are your main products? What are your most important materials? What are the main production methods?

EXAMPLE: *Weaving cotton broadwoven fabrics 80%; Spinning cotton threads 20%*

**Services:** Describe in detail the services you provide. To whom do you provide those services? If you offer consulting, brokerage, management, or similar services, what are your major activities?

EXAMPLE 1: *Hair cutting & styling 65%; Manicures 25%; Facials 10%* EXAMPLE 2: *Long distance trucking, less than truckload 100%*

EXAMPLE 3: *Marketing consulting: Planning marketing strategy 60%. Sales forecasting 40%* EXAMPLE 4: *Cleaning private homes 100%*

**Construction or Building Trades:** Is the work mostly residential or nonresidential? Single- or multi-family? New or remodeling?

EXAMPLE: *Electrical contractor: Wiring new homes 51%; Electrical refurbishing of office buildings 49%*

|                      |                             |      |
|----------------------|-----------------------------|------|
| List most            | Sales, exercise equipment   | 65 % |
| important            | Repairs, exercise equipment | 35 % |
| activities,          |                             |      |
| goods,               |                             | %    |
| products,            |                             | %    |
| or services          |                             | %    |
| PLEASE PRINT CLEARLY |                             | 100% |

**10**

Does this business have a website?

☒ YES.... Please enter the **business** website address here www.healthco.com ...Continue with Item 11

☐ NO..... Continue with Item 11

**11**

Please provide a contact if we have questions about this report. (Please print)

Name: John Doe, Jr. Phone: ( 909 ) 123-4567 Date: April 19, 2003

Title: Supervisor Fax: ( 909 ) 123-8910

If you are a third party agent, such as an accounting firm or payroll service, check here ☐ . Please be sure to answer Item 9 above.

**Please return the completed form to this address within 14 days, using the postage-paid envelope provided.**

For questions concerning this form, contact:

California Employment Development Department  
Labor Market Information Division  
P.O. Box 1881  
Sacramento, CA 95812-1881  
(916) 262-1855 or 1-800-562-3366

**Thank you for your cooperation!**

**Purpose and Use:** The purpose of this report is to update information on your products or services. The information will be used to ensure that we assign the correct industry code to this business location, and that our records contain the correct name and address. The information collected on this form by the Bureau of Labor Statistics and the State agencies cooperating in its statistical programs will be used for statistical and Unemployment Insurance program purposes, and other purposes in accordance with law.

**Time of Completion:** Time of completion is estimated to vary from 5 to 45 minutes with an average of 10 minutes per form. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing this information. If you have any comments regarding these estimates, or any other aspect of this survey, send them to the Bureau of Labor Statistics, Division of Administrative Statistics and Labor Turnover (NCA), Room 4840, 2 Massachusetts Avenue N.E., Washington, D.C. 20212. You are not required to respond to the collection of information unless it displays a currently valid OMB number.

CU-PB364

## INDUSTRY VERIFICATION FORM (BLS 3023 NVS)

**Purpose:** To verify or correct the industry, business status, geographic area, and ownership codes assigned to employers who are covered under state unemployment insurance laws.

**When mailed:** Mailed to employers on a three-year refiling cycle as part of the Annual Refiling Survey. In addition, each year, selected employers are sent the form to verify the accuracy of their industry code.

**When due:** Within 14 days of receiving the form.

**Refer to:** *California Employer's Guide* (DE 44).

Additional information:

- EDD's Web site at **[www.calmis.ca.gov](http://www.calmis.ca.gov)**
- Labor Market Information at (800) 562-3366

| Tips for Preparing Form   | Common Errors to Avoid  |
|---|---|
| <ul style="list-style-type: none"><li>• Type or print legibly.</li><li>• Provide changes directly on the form if there are changes to the preprinted information.</li><li>• If the business description provided on the survey is not accurate, describe the characteristics of the business by listing the most important activities, goods, products, or services.</li><li>• If the physical location is blank, fill out the correct address on the form.</li><li>• Provide a new contact and phone number, if changed.</li></ul> | <ul style="list-style-type: none"><li>• Not completing the form.</li><li>• Not providing the new business name and the date of ownership change if the business was sold.</li><li>• Using your P.O. Box as the worksite location.</li></ul> |

### FREQUENTLY ASKED QUESTIONS

Q. What is the Annual Refiling Survey?

A. The Annual Refiling Survey is conducted to ensure that all the business identity codes (industry, ownership, auxiliary, and county codes) are correctly assigned. The BLS 3023 NVS is mailed to each employer once every three years. If your business has changed location, ownership, products, and/or services, provide the correct information on the survey form when it is mailed to you and return it in the envelope provided.

Q. If I have more than one office location, how do I report multiple sites?

A. Attach additional page(s) to specify the physical location and number of employees for those locations.

Q. Who do I contact for more information?

A. If you have questions, contact our Labor Market Information Division via e-mail at **[lmid.epgstaff@edd.ca.gov](mailto:lmid.epgstaff@edd.ca.gov)**. Do not include your employer account number or employee wage information because electronic mail will not adequately protect the confidentiality of your information. If you have a need to send confidential data, fax the information to (916) 262-2350 or call our toll-free number (800) 562-3366.

Q. Why do I need an accurate North America Industry Classification System (NAICS) code?

A. It is important to have a correct industry code for your business. The NAICS code makes it possible to determine current employment wage trends and economic forecasts by industry and helps determine statistically how industries are growing or shrinking and how occupations within industries are emerging or declining.





# INDUSTRY VERIFICATION FORM (BLS 3023 NVS) (Continued)

9

Our records show that the **main** activity of the business using U.I. number

1234567 IN CALIFORNIA IS:

Manufacturing cut and sew apparel from purchased fabric (except cut and sew apparel contractors: men's and boys' cut and sew underwear, nightwear, suits, coats, shirts, trousers, work clothing, and other outerwear; women's and girls' lingerie, blouses, shirts, dresses, suits, coats, and apparel jobbers of these products.)

Examples of products made by these establishments include, but are not limited to:

\*Academic caps and gowns      \*Clerical vestments      \*Team athletic uniforms  
\*Band uniforms      \*Costumes

DOES NOT INCLUDE Knitting apparel or knitting fabric and manufacturing apparel.

315299

10

While you may not do everything listed above, does the information in Item 9 accurately describe the **main** business in **CALIFORNIA** during the past 12 months? (If the business has been closed, sold, or moved out of this state, please answer in terms of its former activity.)

☐ YES ... Please **SKIP** to Item 12  
☒ NO ..... Continue with Item 11

11

We need detailed information to assign the correct industry code to this business. In the space provided below, describe your main business activities, goods, products, or services in this state, as though you were telling a prospective employee what you do. Then give us the approximate percentage of sales or revenues resulting from each item. See examples below. Percentages should total 100%. If you are a third party agent for the business named in Item 2, such as a payroll service or accountant, please review Items 9-11 with your client.

**Goods or Products:** What are they, and what do you do with them? Do you design, manufacture, sell directly to customers, distribute to wholesalers, install, repair, or do something else with them? What are these goods or products made of?  
EXAMPLE 1: Major appliances: Sell to public 40%; Sell to retailers 30%; Repair 30% EXAMPLE 2: Install fiber optic cable 100%

**Manufacturers:** What are your main products? What are your most important materials? What are the main production methods?  
EXAMPLE: Weaving cotton broadwoven fabrics 80%; Spinning cotton threads 20%

**Services:** Describe in detail the services you provide. To whom do you provide those services? If you offer consulting, brokerage, management, or similar services, what are your major activities?  
EXAMPLE 1: Hair cutting & styling 65%; Manicures 25%; Facials 10% EXAMPLE 2: Long distance trucking, less than truckload 100%  
EXAMPLE 3: Marketing consulting: Planning strategy 60%; Sales forecasting 40% EXAMPLE 4: Cleaning private homes 100%

**Construction or Building Trades:** Is the work mostly residential or nonresidential? Single- or multi-family? New or remodeling?  
EXAMPLE: Electrical contractor: Wiring new homes 51%; Electrical refurbishing of office buildings 49%

|            |  |      |
|------------|--|------|
| List most  | Design shirts, dresses, and suits: Sell to retailers | 90 % |
| important  | Custom design for uniform companies                  | 10 % |
| activities |  | %    |
|            | PLEASE PRINT CLEARLY                                 | 100% |

12

Please provide a contact for us if we have questions about this report. (Please print)

Name: John Doe Phone: ( 626 ) 123-4567 Date: June 1, 2003  
Title: Manager Fax: ( 626 ) 123-5678

If you are a third party agent, such as an accounting firm or payroll service, check here. ☐ Please be sure to answer Items 9-11.

13

Please place your completed form in the postage paid envelope provided and return it to the address in Item 14 within 14 days.  
Design shirts, dresses, and suits: Sell to retailers

14

For questions concerning this form, contact:

California Employment Development Department  
Labor Market Information Division  
P.O. Box 1881  
Sacramento, CA 95812-1881  
(916) 262-1855 or 1-800-562-3366

**Purpose and Use:** The purpose of this report is to update information on your products or services. The information will be used to ensure that we assign the correct North American Industry Classification System (NAICS) code to this business location, and that our records contain the correct name and address. The information collected on this form by the Bureau of Labor Statistics and the State agencies cooperating in its statistical programs will be used for statistical and Unemployment Insurance program purposes, and other purposes in accordance with law.  
**Time of Completion:** Time of completion is estimated to vary from 2 to 30 minutes with an average of 5 minutes per form. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing this information. If you have any comments regarding these estimates, or any other aspect of this survey, send them to the Bureau of Labor Statistics, Division of Administrative Statistics and Labor Turnover (NVS), Room 4840, 2 Massachusetts Avenue N.E., Washington, D.C. 20212. You are not required to respond to the collection of information unless it displays a currently valid OMB number.

CU-PB365 FLASH

## MULTIPLE WORKSITE REPORT (BLS 3020)

**Purpose:** Employers are considered to be multiple establishment employers when they maintain a business at more than one physical location and/or conduct more than one business activity/function at the same location and their other locations have a total of ten or more employees. Multiple establishment employers are required to file the BLS 3020 on a quarterly basis and are asked to:

- Provide and verify physical locations, trade names, and worksite descriptions.
- Report monthly employment and quarterly wage data to EDD.

**When mailed:** The BLS 3020 is mailed to multiple establishment employers at the close of each quarter (March, June, September, and December).

**When due:** Within one month following the end of each quarter (April, July, October, and January).

**Refer to:** *California Employer's Guide* (DE 44).

Additional information:

- EDD's Web site at [www.calmis.ca.gov](http://www.calmis.ca.gov)
- Employment and Payroll Group at (916) 262-1856

| Tips for Preparing Form  | Common Errors to Avoid  |
|--|---|
| <ul style="list-style-type: none"><li>• Make sure the total wages reported is the same as on <i>Quarterly Wage and Withholding Report</i> (DE 6).</li><li>• Provide new information in the comment area if there are any large changes in employment or wages, such as store closure, strikes, layoffs, bonuses, and seasonal changes.</li><li>• Provide a contact and phone number.</li><li>• Fill in every box even if there are zero employment and total wages.</li><li>• Type or print legibly.</li></ul> | <ul style="list-style-type: none"><li>• Not counting employees who work during any part of the pay period including the 12<sup>th</sup> day of the month.</li><li>• Not using additional pages for additional sites.</li><li>• Not putting a total of monthly employment and quarterly wages on every page.</li><li>• Using your P.O. Box as a worksite location.</li></ul> |

## FREQUENTLY ASKED QUESTIONS

Q. What is the BLS 3020?

A. The BLS 3020 was developed by the U.S. Bureau of Labor Statistics to gather employment data at the local level. To collect data for each local worksite, the form is mailed to multiple establishment employers so they may provide the address, the monthly employment, and the quarterly wages of each of their separate locations.

Q. Am I required to complete the BLS 3020?

A. Yes. Employers who meet the criteria to be a multiple worksite reporter must complete and return the BLS 3020. If you receive a BLS 3020, you must fill it out and return it.

Q. What criteria determines a multiple worksite reporter?

A. To become a multiple worksite reporter, an employer must conduct business in more than one location or industry and have a total of 10 or more employees in the other industries or locations.

Q. Who do I contact if I need more information?

A. If you have questions about BLS 3020 reporting, you are invited to send an e-mail to [Imid.epgstaff@edd.ca.gov](mailto:Imid.epgstaff@edd.ca.gov). When you send a question, please do not include your EDD employer account number or employee and wage information because electronic mail will not adequately protect the confidentiality of your information. If you must send confidential data, please fax your question to (916) 262-2350. You may also call our Employment and Payroll Group at (916) 262-1856.

# MULTIPLE WORKSITE REPORT (BLS 3020) (Continued)

2001234

California Employment Development Department  
Labor Market Information Division  
PO Box 826220  
Sacramento, CA 94230-6220  
in Cooperation with the U.S. Department of Labor

Page 1 of 1  
Form Approved  
O.M.B. No. 1220-0134

## Multiple Worksite Report

The information collected on this form by the Bureau of Labor Statistics and the State agencies cooperating in its statistical programs will be used for statistical and Unemployment Insurance program purposes, and other purposes in accordance with law.

This report is authorized by law, 29 U.S.C. 2, and is mandatory under Section 320.5 of the California Unemployment Insurance Code and Section 320-1 Title 22 of the California Administrative Code. Your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.

See estimate of reporting hours in Time of Completion Statement on reverse side.

### SUPPLEMENT TO QUARTERLY WAGE REPORT A. EMPLOYER NAME AND MAILING ADDRESS

ATTN: PAYROLL DEPARTMENT  
ANY COMPANY OF CALIFORNIA  
12345 ANY AVENUE  
ANYTOWN CA 90210-

### B. QUARTERLY REPORT INFORMATION

U.I. NUMBER : 2001234  
QUARTER ENDING: DECEMBER 31, 2002  
DUE DATE : JANUARY 31, 2003

### C. CONTACT PERSON

NAME: Jon Doe  
TITLE: Manager  
PHONE: (916) 123-4567 Ext. 89

### D. WORKSITES

SEE INSTRUCTIONS ON REVERSE SIDE

| (1)<br>DO<br>NOT<br>USE     | (2) NAME (division, subsidiary, etc.)<br>STREET ADDRESS (physical location),<br>CITY, STATE, AND ZIP CODE,<br>WORKSITE DESCRIPTION (store number, plant name, etc.) | (3) NUMBER OF EMPLOYEES<br>During the Pay Period which includes<br>the 12th of the month |     |     | (4) TOTAL<br>QUARTERLY WAGES<br>OF WORKSITE<br>(Round to the nearest dollar) |
|-----------------------------|---|--|-----|-----|--|
|                             |   | OCT  | NOV | DEC |  |
| 0001<br>5 50<br>5812<br>037 | ANY RESTAURANT #1<br>12345 ANY AVENUE<br>ANYTOWN CA 90210-<br>>>  | 11   | 12  | 12  | \$51,084   |
| 0002<br>5 50<br>5812<br>037 | ANY RESTAURANT #2<br>22222 22ND STREET<br>ANYTOWN CA 90213-<br>>>   | 13   | 13  | 13  | \$63,755   |
| 0003<br>5 50<br>5812<br>037 | ANY RESTAURANT #3<br>91919 ANY BLVD.<br>EVERY TOWN CA 90209-<br>>>  | 12   | 11  | 12  | \$60,800   |
| 0004<br>5 50<br>5812<br>037 | ANY RESTAURANT<br>>> 110 ANY STREET<br>>> ANYTOWN CA 90210-3456<br>ENTER DATA FOR NEW WORKSITES   | -  | 10  | 11  | \$62,500   |
|                             |   |  |     |     | Comments: New Restaurant: Opened 11-3-02                                     |
|                             |   |  |     |     | Comments:  |
|                             |   |  |     |     | Comments:  |
|                             |   |  |     |     | Comments:  |

NOTE: The totals must agree (except for rounding) with the Quarterly Wage Report (Form DE 6).

TOTALS 36 46 48 \$238,139

INCLUDE THE TOTALS FOR ALL WORKSITES ON THE LAST PAGE ONLY

BLS 3020

CU-TA315d



## EDD FORMS BY NUMBER:

|              |   |    |
|--------------|---|----|
| BLS 3020     | <i>Multiple Worksite Report.....</i>  | 88 |
| BLS 3023 NCA | <i>Industry Verification Form.....</i>  | 82 |
| BLS 3023 NVS | <i>Industry Verification Form.....</i>  | 85 |
| DE 1         | <i>Registration Form for Commercial Employers, Pacific Maritime, and Fishing Boats .....</i>      | 38 |
| DE 1AG       | <i>Registration Form for Agricultural Employers .....</i>   | 36 |
| DE 1GS       | <i>Registration Form for Governmental Organizations, Public Schools, &amp; Indian Tribes.....</i> | 44 |
| DE 1HW       | <i>Registration Form for Employers of Household Workers.....</i>                                  | 42 |
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**STATE OF CALIFORNIA**

**LABOR AND WORKFORCE DEVELOPMENT AGENCY**

**EMPLOYMENT DEVELOPMENT DEPARTMENT**

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